



**PLAYING  
WITH**

**A Publication**



PLAYING

WITH

SCALE

Emily Markert, Editor  
Youyou Ma, Book Design

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# Introduction

The word “scale” has many definitions: an elementary description of size; a tool used to measure weight or length; a set of rules for transformations; a rubric that is more complex than a straight line. Despite the term’s refusal to be fixed to one meaning, always present is the comparison of one thing to another, implicating the two in a question of perfect balance. Between these two points exists a malleable spectrum from which nuance can emerge. The 2020 PLAY-SPACE program occupies this space, exploring what happens when one considers or deliberately disrupts that equilibrium, calling into question rigid methods of comparison and the systems we use to judge ourselves and the world around us.

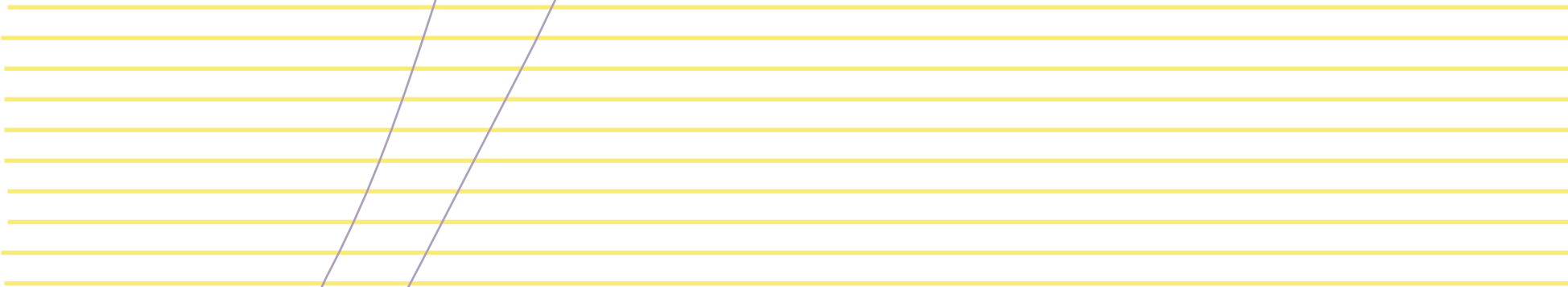
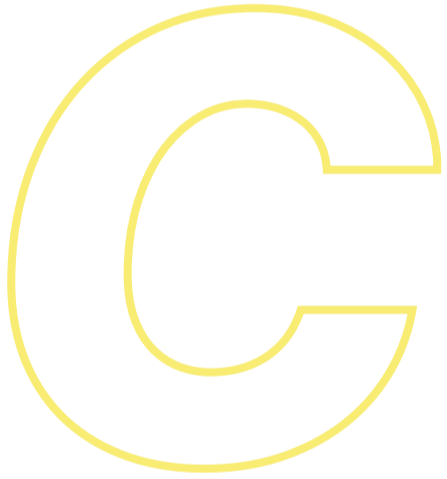
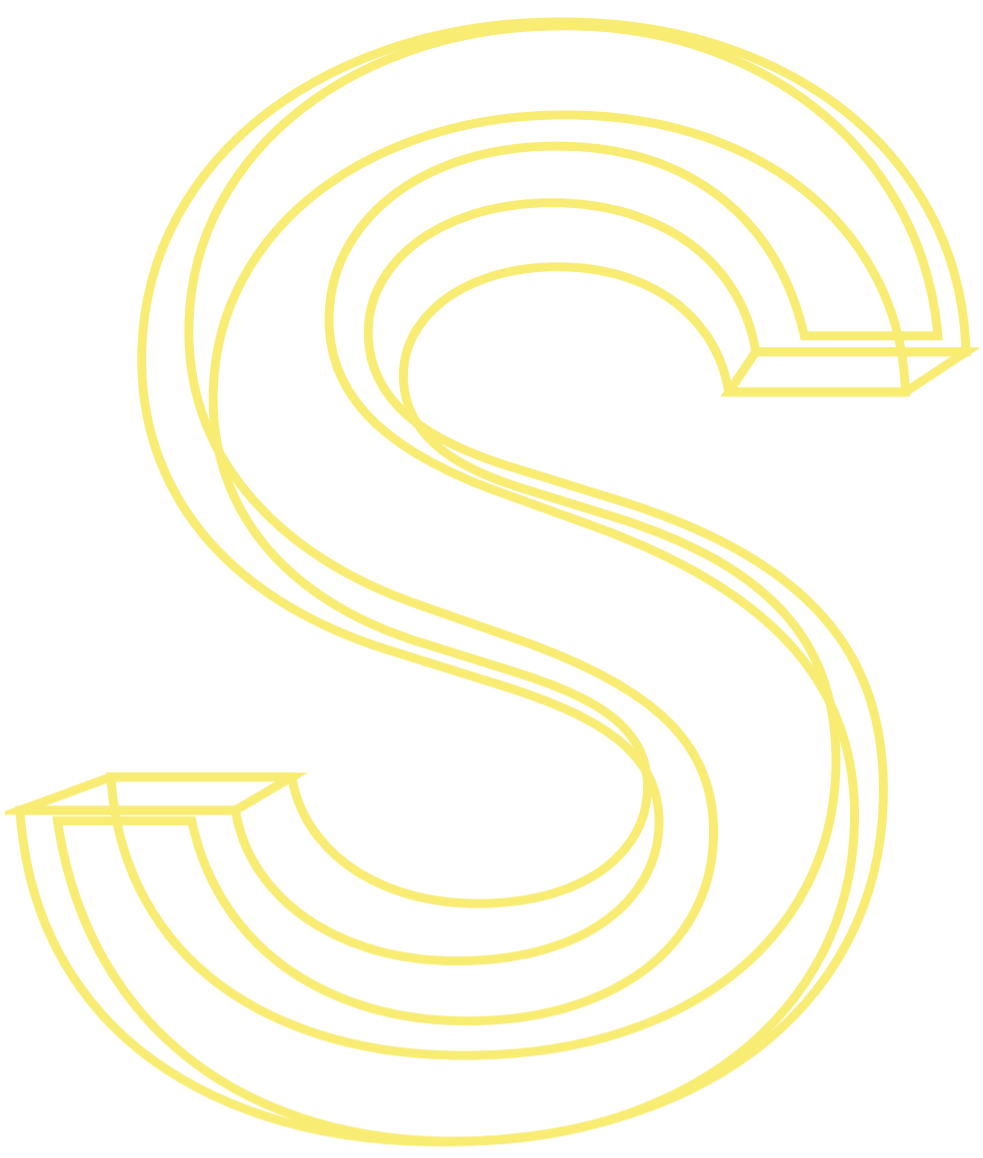
# Acknowledgments

*Playing with Scale: Part I* was the first of two exhibitions exploring the concept of scale conceived by the 2021 Curatorial Practice cohort at California College of the Arts in San Francisco, California. *Playing with Scale* opened at CCA PLAYSPACE Gallery on February 27, 2020. Though slated to run through April 24, 2020, the exhibition was forced to close on March 13, 2020 due to the onset of the Covid-19 pandemic and subsequent order for all Bay Area residents to “shelter in place.”

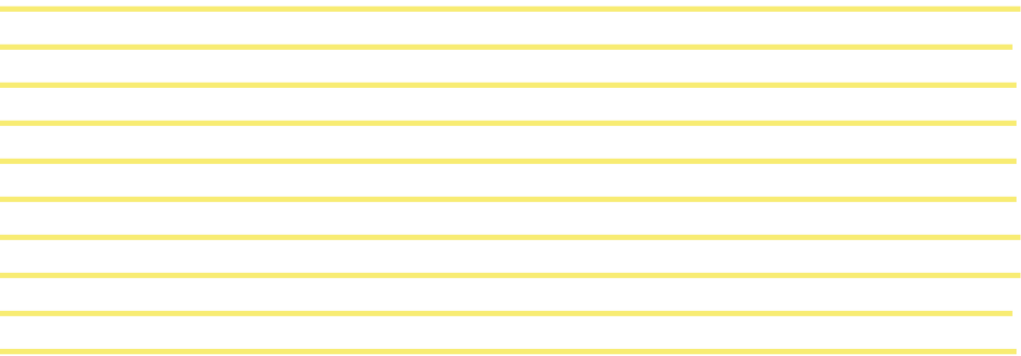
*Playing with Scale* was co-curated by Emily Markert and Leandra Burnett and co-organized by Katherine Jemima Hamilton and Shaelyn Hanes. The exhibition’s graphic identity was designed by Youyou Ma.

We wish to thank Bryndis Hafthorsdottir, Jaime Austin, and Manuel Angeja for their support and guidance in executing this exhibition with such success. We also wish to thank James Voorhies, the Chair of the Graduate Program in Curatorial Practice, for pushing us to think creatively when first conceptualizing this year-long theme. Finally, we extend heartfelt thanks to each of the artists who invited us into their studios and entrusted their work to us.

This publication, designed by Youyou Ma, presents in print form the programs, conversations, and ideas that *Playing with Scale* would have offered in its physical space throughout the Spring 2020 semester at CCA. We are grateful to the artists who generously provided their time and thoughts to generate the essays and interviews that follow.

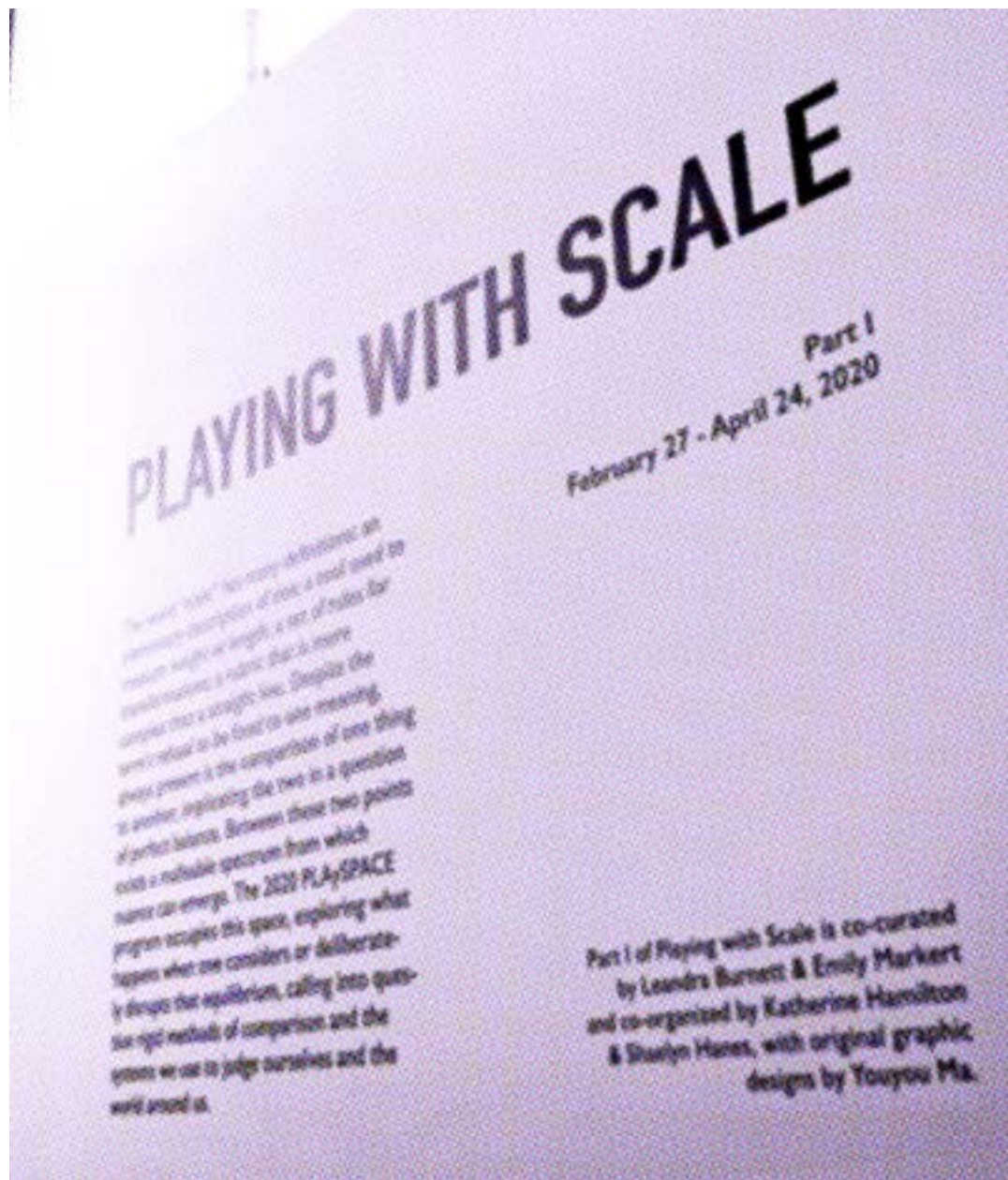






Part I.  
**Playing with  
Scale**

**On a Scale of Precious to  
Biblical:  
Curator's Foreword**  
Emily Markert



Humans tend to define the world—places, animals, objects, and even intangible phenomena—in relation to people. What we define as miniature would not be described as such by Lilliputians. Blue whales would not be impressed by the size of Niagara Falls. We even describe each other using a scale based on the average human's size, as evidenced by the proliferation of "petite" and "tall" clothing lines.

When we think about an artwork's scale, we consider it in relation to ourselves as well as the space in which it is exhibited. Certain artforms dictate a work's size, such as the space of a printed publication or the object or surface on which it's applied. But against what system of measurements do we consider paintings, collages, ceramics, and textiles to be "big" or "small"? Is it merely based on the wall length and ceiling height of the gallery? And furthermore, what scale are we using when we decide a small work is precious but not serious?

*Playing with Scale* set out to consider the ways in which size and scale impact how we read an artwork, and how these properties can help or hinder an artist's goals. Some of the artists included, such as Haley Gewandter and Ahram Park, consistently work on a small scale to create highly detailed works that encourage viewers to look twice, commenting on how we experience the world based on our personal identities and lived histories. Artists like Katie Hector are best known for their large-scale compositions but offered for this show smaller works that have served as key experiments and inspirations in their practice. Others, such as Yan Wen Chang and Ebtihal Shedid, employed their signature style and medium to deliberately create something brand new for the exhibition at a smaller scale than they typically work.

Seen together at PLAYSPACE Gallery, these "small-scale" works drew attention to what expectations visitors carry into an art gallery, and how these expectations inform both viewing experiences and artists' creative decisions. Enmeshed within this thesis was an interrogation of what adjectives we use to describe, or what feelings we experience in reaction to, small works. We typically associate words like "dainty" and "cute" and feelings of endearment with femininity. Why, then, would it be insulting to refer to an artwork as "cute"? Why is "precious" derogatory? By prodding at these deep-seated associations, *Playing with Scale* aimed to call into question the various scales and biases we subconsciously use to measure the success of an artwork, especially in a gallery setting. In this way, the exhibition invited visitors to look closer, both literally and metaphorically.

When first conceiving of *Playing with Scale*, this investigation felt especially relevant in light of our frequent encounters with art through the lens of a computer or smartphone—a medium that renders us incapable of truly gauging our size in relation to the work. Without the presence of a figure or body part, a photograph of one of Hannah Lee's paintings or Gerald Wiggins's sculptures, for example, belies its hand-held size. And then, just two weeks after a joyous opening reception, we were forced to move the exhibition, along with the rest of our lives, onto those screens.

Whether describing the impact, the risk, the financial strain, the required resources, the international challenges, or the personal struggles, the scale of the Covid-19 pandemic cannot be overstated. In fact, the word “pandemic” offers up a specific scale right in the name, as the prefix indicates a relative scale through language. The cruel irony of the enormity of Covid-19 and its impact was that in order to cull its relentless ability to spread and unpredictable behavior, the scale of the spaces we inhabit had to shrink. We were reduced to limited behaviors in confined spaces. Weekly routines that had included commutes on bus routes and BART trains, meetups at bars and restaurants, class seminars, and office jobs condensed into micro-movements within our homes. Our personal geographies shrunk to include only those spaces and businesses within one’s immediate vicinity.

It goes without saying that along with bars and offices, art galleries had to close, too. Museums, nonprofits, and commercial galleries raced to produce digital content. Institutions that had recently archived their collections laughed in the face of the non-collecting *kunsthalls*. Curators and education departments attempted to manifest recently-opened exhibitions online via photographs and Zoom programming. “What is the difference between a viewing room and a website?” asked meme after meme as the art world offered up these tools as stand-ins for in-person viewing. Art fairs incorporated virtual benches into their images of artworks to create a point of reference for the digital viewer. Since people know how benches relate in size to their bodies, they reasoned, this would adequately serve to microcosmically represent not just what the work looks like, but how the work *feels* in-person.

I am not sure why anyone expected us to have a better solution to viewing art online than this. For example, I hate reading on my computer. We read in English from the top of a page to the bottom, but computer screens are oriented the wrong way. As I write this, I know you, reader, will be viewing my words on a computer, as the document is intended to become part of a PDF.

You will probably skim or skip entire paragraphs, or perhaps miss one entirely because you scrolled past it by accident. If we can't even come up with good solutions to reading online, how can we expect to find good alternatives to viewing art online?

Because the apparatuses of the art world shifted to the digital sphere in the name of maintaining their audiences and making money, user experience was not a priority. Meanwhile, many artists were forced to reimagine their artmaking practice in order to continue creating, whether for personal or financial stability. Unable to access their studios and the materials they keep there, artists found themselves working out of cramped domestic spaces in overpriced cities, which necessitated other types of scale adjustments. How many stretched canvases can you fit in your bedroom? How do you create large-scale sculptures without access to a kiln or a woodshop? And, to return to the financial scale: how long can you sustain your art practice if you have been furloughed from your job and you don't have gallery representation? Under these circumstances, the cheeky provocation of *Playing with Scale* reads like a prophetic tease: *can you work small? What if you had to?*

In the case of our exhibition, we, like many artists and galleries alike, chose to scale up our digital presence. We took to Instagram to spotlight each artist's work and biography, and culled a virtual tour from video footage of the gallery taken prior to the Bay area shelter-in-place order. We conducted interviews with artists and members of the California College of the Arts community via Zoom and over email to keep the conversation around scale alive. Finally, we redirected the energy that we would have spent on in-person programming to write, design, and organize this publication, reimagining and memorializing the exhibition using the resources available to us.

At its core, *Playing with Scale* set out to question if and how a small artwork can be as powerful as a larger one—and if not, why. Ironically, relegated to the digital sphere, these works are freed from being overlooked or misjudged due to their size. A photo on social media of a large-scale painting is just as large on an iPhone as a photo of Katie Levinson and Enda Carty's eight-inch-tall telephone poles. Thus while we mourn the loss of how an in-person visit could reveal the textures of John Roy's delicate canvases and Courtney Odell's sculptural tablets, as well as one the relationships between the artists' varied styles and forms, we cannot say that *Playing with Scale* has not served its purpose.



# List of Works

Hayley Gewandter

## *Millenial Icon*

2017  
oil on wood panel  
5 x 5 in  
@haleygewandter

Ahram Park  
*One Time Event,  
Shapes to Look At,  
Master's Tool*

2020  
dye sublimation print  
4 x 6 in ea.  
@ahramprak

Gerald Wiggins

## *Untitled (Eye), Untitled (Mouth), Untitled (Eye), Untitled (Mouth), Untitled (Nose)*

2019  
glazed ceramic  
1.5 x 4 x 2 in  
2.25 x 1 x 1.5 in  
0.75 x 2.5 x 1.75 in  
2 x 2.5 x 2 in  
4 x 3 x 1 in

Hannah Lee  
*Kansas City,  
Santa Fe*

2015, 2013  
gouache on board  
2.75 x 2.75 in ea.  
@anotherhannahlee

Yan Wen Chang  
*Nightmare*

2020  
mixed media on photocopied found letter,  
gouache on paper, preserved butterflies,  
gouache on frame, oil stick and marker  
11.5 x 9.75 x 2.5 in  
@yans.revenge

(at center)

Enda Carty & Katie Levinson

## *Untitled (Telephone Poles)*

2019  
wood, latex paint, stainless steel wire  
5 x 5 in  
@levindottir



# List of Works

Katie Hector

## *Cholula*

2019  
acrylic and vinyl on paper  
11.25 x 8 in  
@katiehector

John Robert Roy  
*Cake Mix (back),  
Cake Mix (front)*  
2020  
acrylic on stretched linen  
4.25 x 10.25 in ea.  
@johnrobertroy

Courtney I. Odell

## *Ancient Futures I, Ancient Futures II*

2020  
acrylic paint, plaster, and fabric  
9.5 x 15 in ea.  
@courtneyiodell

Ebtihal Shedid

## *Tea Time*

2020  
archival pigment print and  
electronic sound module  
3.5 x 3 in  
@ebti\_shedid

Emmaline Payette

## *Stoned Plastic*

2019  
post-consumer plastic bags  
variable (6 pieces)  
@soupaloop22

Katie Hector  
*Untitled (Tablet),  
Untitled (Tablet),  
Untitled (Tablet)*  
2019  
latex, cement, and spray paint  
5.5 x 8.5 in  
7.5 x 5.75 in  
4.5 x 9 in  
@katiehector

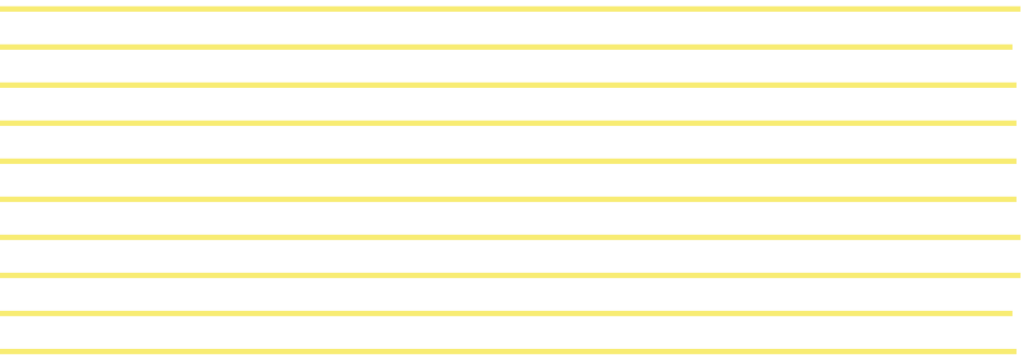
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Part II.  
**Considering  
Scale**

# Between Home and Work: Balancing Practices

An interview with

Hannah Lee

by Shaelyn Hanes

Hannah Lee (b. 1989) spent her childhood between Madison, Wisconsin and South Korea. She received a BFA from Parsons School of Design in 2012 and is currently based in Brooklyn, NY. Her paintings range from realist portraiture to carefully constructed scenes of intimacy. *Playing with Scale* featured *Kansas City* (2015) and *Santa Fe* (2013), two realistic gouache paintings of sinks on three-inch wood squares. On May 31, 2020, Hannah spoke with *Playing with Scale* co-organizer Shaelyn Hanes about scale in painting, the differences between a personal artistic and a commission-based practice, and painting from home. The following conversation has been edited for readability.

**SH:** Why don't you start by telling me about your practice in general? I know you're a painter, but I don't know much about your process, for example.

**HL:** I paint from home. Maybe three years ago, I dedicated a third of my apartment to my studio. When I get really into my work, I can't stop, and suddenly it's 3:00 in the morning. When my studio was elsewhere, I would end up sleeping on the floor under my table in my studio because I didn't want to commute home at that hour. I decided to look for an apartment that could also double as my studio and found the place I live now. I love working from home!

**SH:** I have often heard artists say they need their studios to be separate from their homes in order to divide those two parts of their lives. Do you struggle with that at all, or do you have a strategy for dealing with it?

**HL:** I do have a strategy. The apartment is railroad style, with my bedroom in the middle, and the studio is on one end. The studio has double doors, so I'll paint all day, and then when I'm finished and I've cleaned up all my brushes, I close them. I really love that moment. And then I just don't think about that space for the rest of the evening.

**SH:** What about the content of your work? Can you tell me about some of the themes you are currently working with?

**HL:** It's like a "write what you know" kind of thing. Right now, most of my work is personal, about my family and origins. I have been reflecting a lot on how I found safety and security in a routine growing up. I think a lot of people do. Being on my own now, and especially being a painter, there's no clear path forward, which can be intimidating. Every artist has their own routines and their own paths to success, and I'm currently developing my own. I think that's why I keep looking back to the past, to explore that sense of security.

**SH:** Some of your works almost feel cinematic, such as *nail polish* (2018). It feels like I'm a voyeur watching something intimate.



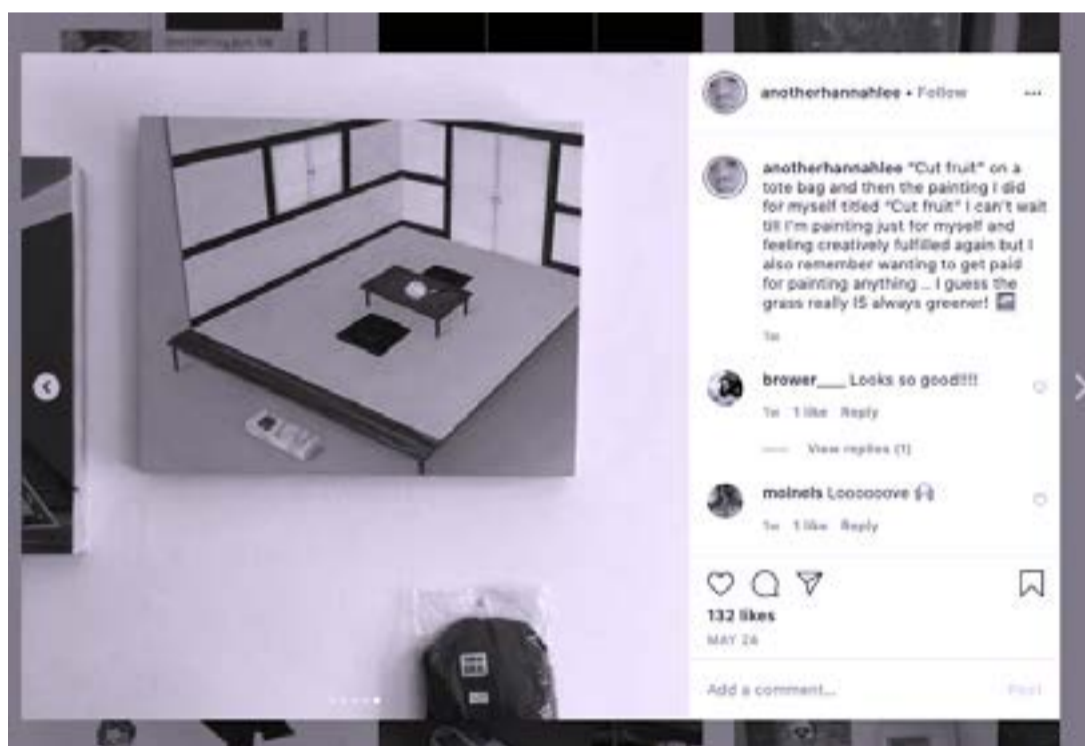
Hannah Lee, *Nail polish*, 2018. Oil on wood, 12 x 12 in.

**HL:** A lot of times I feel that way myself with my paintings, as if I'm spying on something that I'm not actually a part of. I make these environments in my head.

I'll often try to imagine the viewer looking at the painting as I am working, because I want them to feel like they're witnessing something in the room like a fly on the wall.

**SH:** Do you have a narrative in your mind about what's happening in these scenes as you paint, or is it more about constructing the space?

**HL:** My paintings often depict a narrative. A very personal example is *Cut fruit* (2017). It's basically about dysfunction and disapproval in my family. Each element has a personal tie, such as my mother's shoes. The image is based on a scene she described to me. Painting these intimate things is very cathartic for me, but I want people to take away what they will from the images. I don't really care how people interpret my work.



Hannah Lee, *Cut Fruit*, 2017. Oil on panel, 16 x 20 in.

**SH:** I think it's interesting how your personal practice centers around complexities and nuances of your own familial relations and narratives, while the portraits you paint on commission show seemingly "perfect" families. I'm wondering if you feel a tension between those two practices, or if maybe they feed into one another in any way? What do you think about when you're taking these different approaches to the same subject?

**HL:** With commission portraits I often feel like I am just utilizing a skill set, and honestly, I love it. It's kind of ironic because I've made the decision to never be a mother at so many different times in my life and it's a personal choice. Then all of my commissions show loving, doting mothers with their beautiful children. Obviously I rely on the financial support from clients who want to support me in my practice, but also, working for commissions forces me to paint things that I otherwise wouldn't. I have to make the work interesting for myself, even if the subject matter is not something that I'm particularly interested in.



Hannah Lee, *Sophie and Beau*, 2019. Oil on panel, 16 x 20 in.

**SH:** How do you accomplish that?

**HL:** I use commissions as an opportunity to really practice mixing colors. Often when I'm painting personal work, I struggle to decide what colors to use, or what kind of mood I'm trying to create. I've discovered a lot of new colors that I want to use later in my personal work while doing commissions and using reference photos.

**SH:** Do you work in oil on wood exclusively?

**HL:** Yes, but I'm also painting on tote bags right now because of COVID-19. I was waitressing up until the pandemic hit, and that was my main source of income. I'm doing portraits, too. People have been commissioning me via Instagram to paint on canvas.



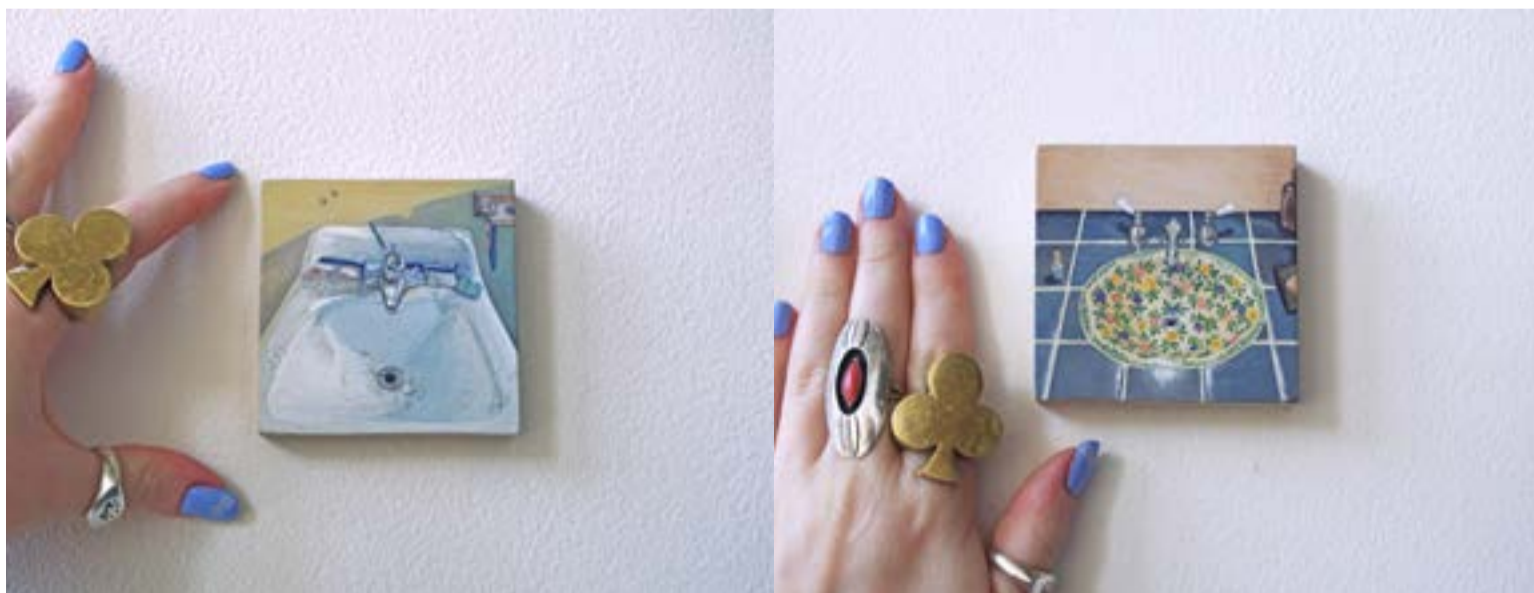
**SH:** What is the typical size of your commissions?

**HL:** It varies. Generally, around 20 by 20 inches or 16 by 16 inches. A lot of pet portraits are smaller, like 8 by 10 inches. My personal work gets bigger, around 30 by 30 inches.

**SH:** So how do the sinks, like the ones in *Playing with Scale*, fit in? They are so tiny!

**HL:** I was part of a group show curated by Jordin Isip called The Dime Bag Show. He gave hundreds of artists plastic bags that were three by three inches. The premise was that the artwork had to fit in these dime bags.

**HL:** I had just come back from a road trip during which I took pictures of all the sinks in the places I stayed along the way. *Kansas City* (2015) shows the sink in my friend Nat's friend's home. It was a punk house. I actually slept in the car that night because everything there was kind of gross. Then I stayed in Santa Fe with my friend Hannah. Her dad had built her this sink that had this gorgeous mosaic. I also painted sinks from three New York apartments. This was right out of college, so I didn't have an apartment and was couch surfing a lot. They're nice because they act like commemorative pieces; little mementos of the places I stayed.



Hannah Lee, *Kansas City*, 2015. Gouache on board, 2.75 x 2.75 in.

Hannah Lee, *Santa Fe*, 2013. Gouache on board, 2.75 x 2.75 in.

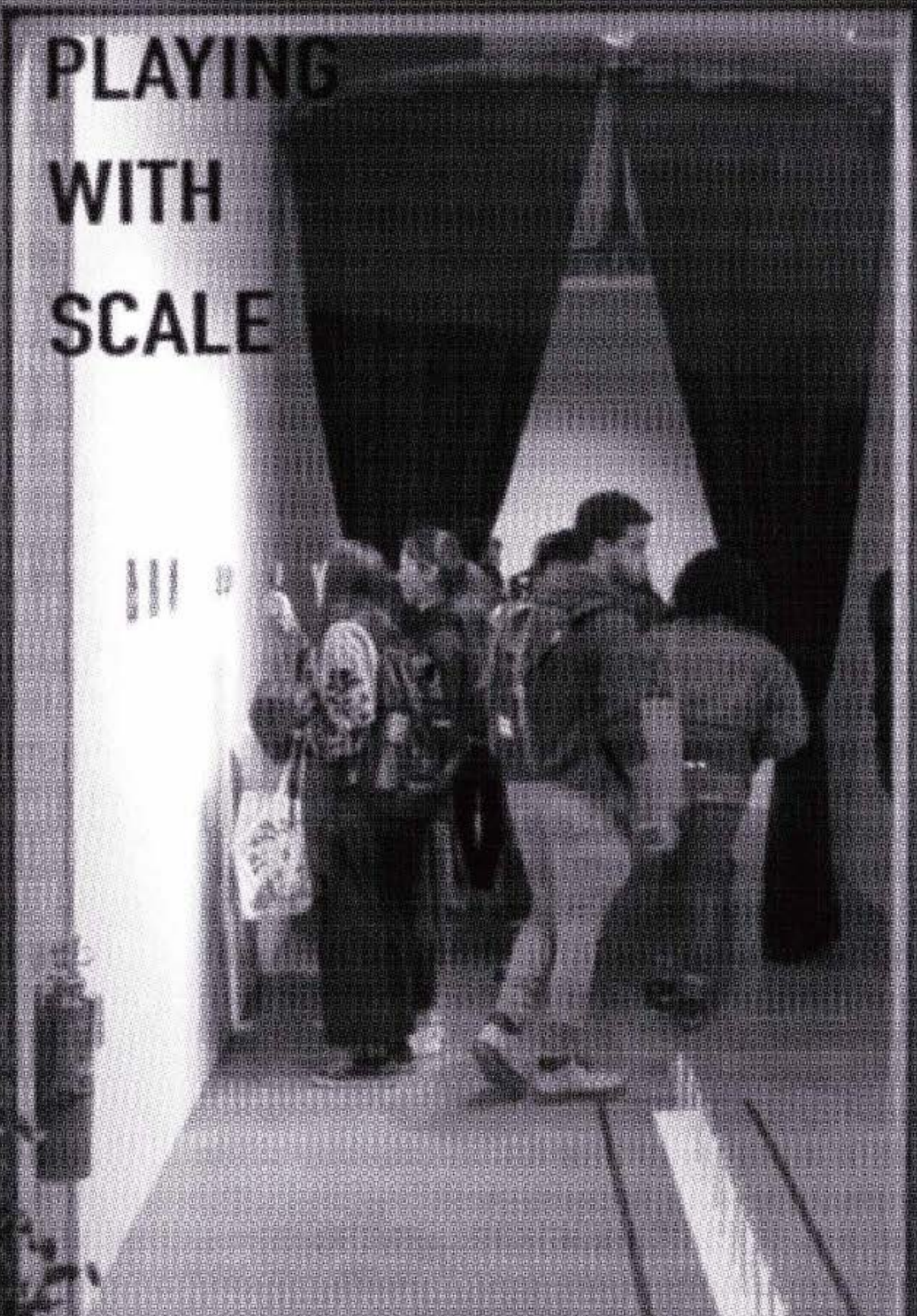
**SH:** Do you have any shows or projects coming up that you want to share?

**HL:** I just turned 30 this past year and, like a lot of people, I had big plans for 2020. Before the pandemic, I was putting in my time waitressing and then coming home and working on my personal paintings a lot. I wanted to rent out a space near the restaurant for maybe a week and put on a solo show. I felt like I was developing a relationship with the customers, my co-workers and the owners there. They've all become really good friends and everyone is so supportive. I'm still planning on doing it when everything goes back to normal... if that ever happens.

**SH:** Is there anything else that you want to talk about that we didn't get to address as far as your painting practice goes or working in this moment?

**HL:** I used to wonder about the purpose of painting or anything creative, really. It feels very self-indulgent and kind of narcissistic. But I think it's important to be adding my own narrative to the cultural conversation in New York or the world in general. I want to share my unique perspective and see how people react to my paintings. Realizing that about myself recently clarified a lot of things for me, because I didn't know if I was trying to make a difference in the world, and it just seemed so unrealistic and grandiose. But I think it's important to put things out there for people to react to and to look at and talk about. And I'm sure it'll change. The reason why you do it or you think you're doing it changes all the time.

# PLAYING WITH SCALE



## **Re: Basketball**

A conversation between  
John Robert Roy and  
Emily Markert

In February 2020, John Robert Roy produced two works for *Playing with Scale* following a series of conversations with Emily Markert that took place over email and in person. As a 2020 MFA candidate at California College of the Arts who also took numerous courses in the Curatorial Practice program, Roy takes a highly conceptual approach to his practice, carefully considering every gesture; every brushstroke; every shape with a sharp attention to detail. For this reason, too, the two students' conversations--held variably in Roy's studio and over drinks-- undulate naturally from graduate school gossip to deep considerations of artist and curatorial techniques. When Markert asked Roy if he would be willing to be interviewed for this publication, he instead sought a way to highlight and continue their ongoing report. Thus in lieu of a traditional interview transcription, what follows is a dated log of all of Roy and Markert's email correspondences from January to June 2020.

Jan 22, 2020, 6:20 PM

From: Emily Markert

To: John Roy

Exhibition: *Playing with Scale - Proposition*

Dear John,

I hope you're doing well and enjoying the first week back at CCA! I am writing to follow up on instagram my message about our CURP PLAYSPACE show for spring 2020.

*Playing with Scale* [working title], is centered around questions related to size and scale, and will feature both newly commissioned and existing works that are all - in a word - small. Please find a more formal curatorial statement and other relevant details at the bottom of this email.

Having seen many of your larger sculptural works during Open Studios, we would love to include a small work by you in this show. If you have any existing small-scale works we can consider them for inclusion, but we are also open to having you create a brand new work.

Please let me know if you have any questions at all. I am happy to answer over email or schedule a studio visit & time to talk in person.

I look forward to hearing from you!

Best wishes,  
Emily

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Playing with Scale

February 27, 2020 thru April 2020

CCA Hubbell Street Galleries, San Francisco

*Located in the heart of the city's design district near the CCA campus and MFA studios, The Wattis Institute, and numerous contemporary art galleries and design showrooms*

Brief Statement: *Playing with Scale* explores how artists grapple with scale when creating works across a variety of media, and how choices related to size impact the work's impact in relation to a viewer's expectations. By examining how both artists and gallery visitors subconsciously judge artworks based on a quality like size, *Playing with Scale* invites a broadening of one's expectations for what an artist can accomplish through the careful use of materials, forms, and styles, and the impact of closely examining those gestures, especially in an age when we often encounter artworks on screens, rather than in person.

By the numbers: ~12 artists, 4 states, 2 countries, no work larger than 12x12"

Questions this exhibition asks / artists may wish to consider:  
For what or whom is your art scaled for or measured against?  
Could the idea at work possibly be represented in the same way at a different scale or size? What does the audience expect your work to say or do based on its scale? How does this speak to a narrowness or limitation to the experiences we have with art?

Jan 23, 2020, 7:54 PM

From: John Roy  
To: Emily Markert  
Re: Exhibition: Playing with Scale - Proposition

Dear Emily,

This sounds like such a great proposal and definitely something I'm interested in, thanks for thinking of me! I have some work in the studio that might be suitable for this exhibition, but I'm also excited to propose a new piece.

Regarding your questions above, I think deeply about how my viewer will respond to and approach the pieces I make and exhibit. How the work looks when photographed is something I am beginning to question and am curious about—more specifically, a photograph's ability to convey a change in scale or disguise it. The photograph becomes a story about how environment and context in which my work is situated. In other words, what object, when situated beside my sculpture, will make a not-so-noticeable shift in scale apparent?

This relates to something I am considering in my thesis work: bringing to light a conversation about queer space and heteronormative space, and ideas of "passing" or "outing" with regards to sexuality and orientation.

I'm thinking about making a ceramic basketball, but "deflated" and rendered old, dirty, and unusually large. It's inspired by a toy that my dog plays with regularly, and when left outside, it often fills up with rain water. I plan to fill the ceramic with water when on display. It seems important as it counters the typical actions we associate with a ball.

There's also a lot of sexism that surrounds the scale shift and size of a basketball! Men have a large ball and women have a small ball. Like, what?! Clearly, when this foolish idea was institutionalized, it was to say that women don't have the ability or strength to use the "men's" ball. Maybe if the circumference of the rim was to change along with the size of the ball it would kind of make sense, but it doesn't. Also, my sister and I both played basketball growing up, and she was a million times better than me. In that situation she should have been playing with a large ball and me with the small ball, but our gender predetermined which ball we would use.

Sorry for such a lengthy message, but I'm excited by these ideas and this exhibition. I am happy to meet with you in the studio sometime too if you'd like to be more selective about which works to show.

My best,  
John

Jan 25, 2020, 2:41 PM

From: Emily Markert

To: John Roy

Re: Exhibition: Playing with Scale - Proposition

Dear John,

Thank you for your thoughtful reply - I am so pleased to hear that you are interested in being part of the exhibition.

I am definitely thinking about art artwork's scale as it is rendered - and misconstrued - by photographs, particularly on social media. Since so much art is consumed via instagram, where even the photos themselves are a regimented size, this feels like such a fraught and yet important consideration for artists who use and even rely on scale to relay messages through their work.

Gender roles come into play in a big way here as well - words commonly



used to describe small things (e.g. cute, adorable, dainty, precious) are often used in a condescending way to describe women, or represent antiquated ideals of what a woman should look like.

When used to describe artwork, these words also take on a sort of derogatory nature. This is inherently sexist. I like your point about the implications around strength and expectations re: the size of something as seemingly innocuous as a basketball, too. And "dainty" is certainly another way of saying "weak" or "fragile." We are trying to break all of that down with this show.

I love trying to imagine this "deflated" ceramic fountain of sorts that you describe. Is this a work you're planning long-term, or thinking would work for this show?

I would love to see what you have either already made or in the works that you might want us to include. If it is easy to send photos, please feel free. Otherwise, let me know if there is a time next week that might work to connect in person!

Have a great weekend,  
Emily

Jan 25, 2020, 2:50 PM

From: Emily Markert

To: John Roy

Re: Exhibition: Playing with Scale - Proposition

Also - one additional thought that has less to do with scale but comes to mind re: basketballs & gender - the sculpture you propose almost feels like a deconstructed version of Jeff Koons's famous basketball tank works. Considering he is the pinnacle of a big-time MACHO MALE ARTIST, whether deliberate or not, this connection certainly serves your point! And ironically, these works are incredibly hard to care for and conserve, because the liquid is super difficult to maintain. They are truly dainty...

-Emily

Jan 25, 2020, 7:32 PM

From: John Roy  
To: Emily Markert  
Re: Exhibition: Playing with Scale - Proposition

I love your ideas here. I was also thinking about social media when writing about photography, but don't think i mentioned that. Koons is a great reference as well. I'm thinking about this for the show, but that really depends on me being able to access the ceramics room in a timely fashion. I also have a uniquely-stretched canvas painting work that considers scale.

Are you free to meet at my studio next Monday February 3rd?



John Robert Roy, *Cake Mix (back)*, 2020. Acrylic on stretched linen, 4.25 x 10.25 inches.

-John

Jan 27, 2020, 2:50 PM

From: Emily Markert  
To: John Roy  
Re: Exhibition: Playing with Scale - Proposition

I could come by tomorrow after 5pm if that works for you?

-Emily

Apr 20, 2020, 1:58 PM

From: Emily Markert

To: Luis, Jillian, Jeff, Sarah, Jingbo, Christine, Courtney, John

Subject: Hello and question re: Thesis exhibition essay

Dear Luis, Jillian, Jeff, Sarah, Jingbo, Christine, Courtney, and John,

I hope this email finds you healthy and well. For those of you I have not met, my name is Emily and I am a first-year CURP student. I am in the process of diving into your artist statements and photographs of your work to compose a short essay for the CCA MFA Thesis exhibition website.

If there is anything you would like me to know about you or your work that may not be conveyed in the statement or photos, would you be so kind as to reach out to me by EOD tomorrow, April 21? I will be happy to correspond with you over email, or speak via phone or video chat if you prefer.

If I do not hear from you, please know that I am still writing about your work using the aforementioned resources.

With best wishes,  
Emily

Apr 20, 2020, 10:02 PM

From: John Roy

To: Emily Markert

Subject: Hello and question re: Thesis exhibition essay

Hi! So happy to hear that you will be writing about our work for the MFA Thesis website. I think you have a pretty good grasp on my work but if you want to chat at all and get the inside scoop on things I'm definitely around. I think broadly we all have personal ties to our works and in a way make self portraits.

Thank you again for your time and thoughtfulness and good luck on the essay.

-John

Hello again,

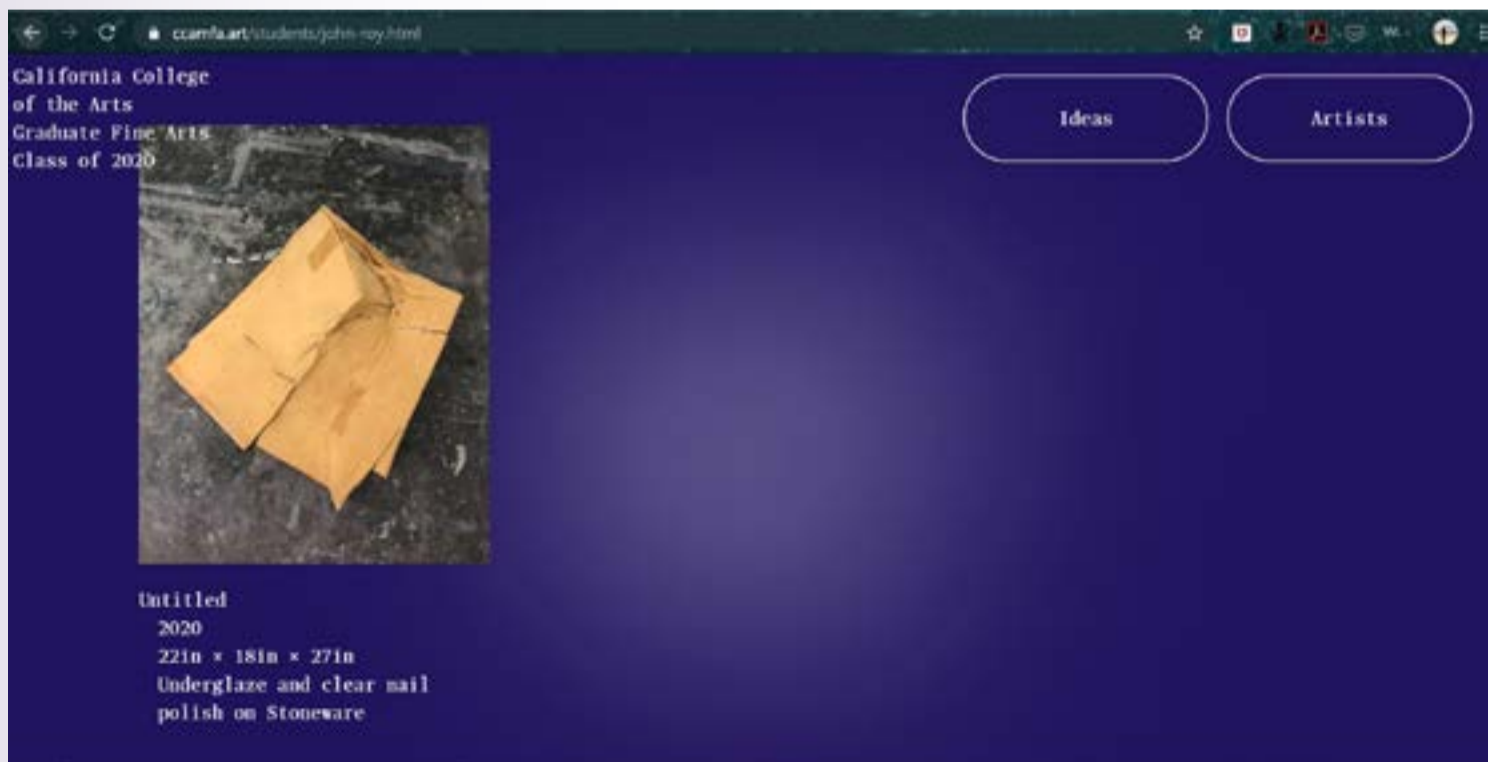
I think we have some rich content here too that we could expand upon. What do you think?

It's interesting to think about the role of the photograph now within this "digital exhibition" and its manipulation of scale. It's nice that some of my works call upon a familiarity with the objects I'm replicating, I think that helps my work but it's a small positive in what seems like a sea of negative.

Had this transition online effected your writing and thinking about art and curation?

Hoping you're well. If you have too much on your plate right now please let me know, it seems like things are stacking up right now.

-John



**Apr 21, 2020, 12:24 AM**

From: Emily Markert

To: John Roy

Subject: Re: Hello and question re: Thesis exhibition essay

Hi John! How are you? Your note is much appreciated and very helpful. I am very pleased to be able to spend more time with your work through this project. If I have any questions for you specifically I will let you know.

Separately, though, I would love to work with you on an interview or conversation to include in our PLAYSPACE publication (which is also going digital). Thoughts?

-Emily

**Apr 21, 2020, 4:09 PM**

From: John Roy

To: Emily Markert

Subject: Re: Hello and question re: Thesis exhibition essay

I love that! Please count me in. I'm more inclined to do something written than recorded. What are your thoughts on format?

-John

**Apr 21, 2020, 4:49 PM**

From: Emily Markert

To: John Roy

Subject: Re: Hello and question re: Thesis exhibition essay

Hi John,

I am completely flexible when it comes to format! Would you prefer to write answers to questions or prompts I provide, or do you have other ideas?

-Emily

Apr 23, 2020, 2:30 PM

From: John Roy  
To: Emily Markert  
Subject: Re: Hello and question re: Thesis exhibition essay

I've been thinking of format options and I'm wondering if we can both answer questions. Or maybe answer the same question and see where we come together/diverge.

Maybe there are other ideas I'm not considering. I'm definitely open to suggestions.

-John

Apr 23, 2020, 7:51 PM

From: John Roy  
To: Emily Markert  
Re: Exhibition: Playing with Scale - Proposition

Hello again,

I think we have some rich content here too that we could expand upon. What do you think?

It's interesting to think about the role of the photograph now within "digital exhibitions" and how they manipulate scale. It's nice that some of my works involve me replicating or calling upon familiar objects -- I think that helps people understand my work online, but it's a small positive in what seems like a sea of negative.

Has this transition online affected your writing and thinking about art and curation?

Hoping you're well. If you have too much on your plate right now please let me know, it seems like things are stacking up right now.

-John

Apr 24, 2020, 12:52 AM

From: Emily Markert  
To: John Roy  
Re: Exhibition: Playing with Scale - Proposition

Hi John,

I have definitely been thinking a lot about how the window of the computer or iphone's impact on the legibility of a work's scale has multiplied in our current all-digital art world.

I also like your idea of us co-opting an existing interview -- I have been trying to think of a good one we could pull from -- will look into it a little more tomorrow, and if not, maybe we can focus on this particular topic?

I'm more than happy to have the plate stacked right now -- helps to distract from the whirlwind of anxiety around me/us!!

More tomorrow,  
Emily

Apr 26, 2020, 5:51 PM

From: John Roy  
To: Emily Markert  
Re: Exhibition: Playing with Scale - Proposition

Hi Emily,

I like the idea of continuing along with our conversation. We could also both share photos, I made the basketball piece that I referenced when we started talking about "Playing With Scale". I'd like to share a photo of it but will need a couple more days to finish it. You could share photos from the installation too.

Just a thought but still open to other ideas.

-John

Apr 27, 2020, 8:34 PM

From: Emily Markert  
To: John Roy  
Re: Exhibition: Playing with Scale - Proposition

That works! Just as I would answer "How has this transition online affected your writing and thinking about art and curation?" you can perhaps tell me how it has impacted -- for better or for worse -- your practice?

Would love to see the basketball piece! What spurred you to realize the project now? Has your workspace at home had an impact on your ability to make things? What is helping you find motivation?

Feel free to start a new email thread when you are ready to share photos and/or continue the back-and-forth.

-Emily

May 2, 2020, 10:26 PM

From: John Roy  
To: Emily Markert  
Basketball, curation, and interview

Hi Emily,

I'm making a lot of work right now. I've never had this much time to dedicate to my studio practice. Over the last two-years I've accumulated a lot of materials and constantly explored new processes so it was easy for me to gather what I had from my studio and create a small table-top workspace in my apartment.

The basketball work is a project that I've had on my mind for months. Ideally I was going to make it in ceramic (and still plan to) but, until then, this piece acts as a sketch to generate ideas and conversation. I've been thinking about it in relation to my dog as it's inspired by her deflated basketball toy left out to gather rainwater in the backyard.



The idea that I've grabbed onto in particular is implanting care and maintenance into the work. Within my framework for the piece, I'd like it to actually perform a function and provide a resource for an animal. Or at the very least, request that it always holds water and refilled when evaporated. I'm not sure. Performance is definitely an underpinning.

How are you? I have such a desire to be in a blank white gallery space right now, it feels unhealthy lol.

-John



May 3, 2020, 3:13 PM

From: Emily Markert

To: John Roy

Re: Basketball, curation, and interview

Dear John,

My brother and I are both quarantining at my parents' house in New York.

It's the longest amount of time the four of us have spent in together for many years. Around 11:00 last night, Gregory and I were doing impersonations of how we each reacts when the other one tries to wake us up after we have fallen asleep watching TV in the family room. Several hours later, I actually did awake to him poking me where I was sleeping on the couch.

In my groggy 2am state, I saw I had received an email from you, and glimpsed the subject line. As I got into bed, I was suddenly overwhelmed with the desire to actually play with a basketball. We've had a hoop installed on our driveway since I was small.

I never participated in team sports--or any sports-- as a kid, but Greg did, and I would go out and dribble and shoot with him occasionally. Seeing the word "basketball" in your email sparked this visceral memory of the feeling of the tiny dots, inevitably covered in indiscernible dirt, and the weight of ball leaving your hand to hit the ground and return to you. Why didn't Dad ever take down that hoop? We definitely do not have any basketballs in the house. Just weighted exercise balls. Nothing that can bounce. So much of quarantine has been returning to old, innocent, wholesome activities and habits.

I may have missed this -- what is the material of the sculpture in the photo? Is it ACTUALLY a deflated toy? It has such a sheen to it, in the photo. Perhaps it's just my mind wanting to see it as a ceramic art object.

It's interesting that you are very keen on the object having a function, when its original "function" was simply to encourage something that is hard to define: play. Does a dog have an imagination? Do you think they imagine a ball is something else when they run for or attack it, playfully?

There is something ironic about wanting to permanently affix a totally different function onto that visual of the deflated ball via ceramic. Is that irony something you are deliberately investigating? Are humans allowed to imagine they are a dog and try to take a drink from the vessel?

I am also craving the sterility and familiarity of galleries and museums. To be ignored by a gallery girl at a desk in an over-air-conditioned room... \*longing sigh\*

-Emily

May 4, 2020, 10:24 PM

From: John Roy

To: Emily Markert

Re: Basketball, curation, and interview

Hi Emily,

I just saw, in a flash, you waking up abruptly after having just fallen asleep and you did not look pleased lol. I can only imagine doing that to my sister when growing up, I'm sure I would have been running away immediately afterwards. Nice that you have some family around to keep yourself preoccupied and provide a laugh.

The basketball is acrylic on a sculptable resin so it's pretty heavy and solid. Ideally I will make it in ceramic, when that becomes an option again. This might become an editioned piece and possibly act as an actual dog bowl? I've been talking about the work a lot with advisors and curators. I'm most excited about the idea of it conditioning an exhibition space by being exhibited outside of the gallery entrance as an offering for dogs passing by. Or as you mention the person who sees the basketball and remembers its tactile qualities, reminiscent in a way.

Funny that you mention weighted exercise balls, I've been using it in that manner---I'd say it weighs about 12-15lbs.

That irony you mention is hugely important in this piece. Affixing a totally different function onto the "basketball" negates its previous association and abilities. There's something interesting in that gesture that speaks to masculinity and gender within the sport---queerness too. In that my interest in the object arises when it can no longer participate within its "normal" (heteronormative?) function. Maybe you can articulate this a bit better.

Do you know anything about Animal Crossing? I don't play myself but I've learned of these virtual gallery openings where you can actually visit someone's island and enter a gallery they've constructed.

The artist's work on view is actually uploaded from photographs and becomes something you can approach and view. I'm obsessed with the idea. Also, regarding these online "exhibitions" and viewing rooms.... aren't these just images on a website? I'm I missing something??

-John

May 26, 2020, 3:43 PM

From: Emily Markert

To: John Roy

Re: Basketball, curation, and interview

Dear John,

How egregiously tardy I am in responding to your last message. My apologies -- the end of the semester came and with it new anxieties and problems that I had put off addressing until then. I'm wondering how you are feeling post-graduation -- and congratulations, by the way! Is your thesis work still living in your studio, or have you had a chance to access it? Are you looking at your thesis work with new eyes (be that on screen or IRL) -- do you still believe in it?

I like imagining encountering your basketball piece outside the staunch, white door of an art gallery, and not realizing that it is part of the show within. You do occasionally see water bowls outside galleries and stores, and it immediately affects how you perceive the establishments and the people that work there. Namely, it makes them feel accessible and welcoming. I've been thinking a lot about this vis a vis children in galleries, and art institutions that cater to families.

There has been a real onslaught of virtual programming of this nature in response to the pandemic, and yet museums have also laid off tons of part-time family educators, deeming them less essential to their operations. It's so counterintuitive.

The basketball-bowl fits into this, as I can imagine a 5 year old walking by and becoming very interested in the shiny, colorful, somewhat familiar vessel.

It also speaks to a desire to care for and offer compassion to others. I think this is how the piece speaks to the queering of masculinity you mention, because the ball's new function can be described using words like "care," something women are expected to do and offer freely. "Caring" is a characteristic reserved for soft-hearted, gentle people. It's antithetical to traditional masculinity.

This makes me wonder -- as I watch you post pictures of some of your latest gorgeous painting creations -- that you create your works with so much care, but what they leverage at their viewers is something more like trickery; a pun; a surprise. How do you see your works on canvas as relating to the basketball piece?



Images of a work in progress. Acrylic on canvas.

I have only the vaguest understanding of Animal Crossing. From what I can tell, it's like the Sims, but more wholesome? But I have seen images of some really interesting projects and "exhibitions" taking place within the game, it's true. I've actually been talking about wanting to curate a show in the Sims since January -- long before the pandemic, because I am both an oracle and insane.

You're not the only one questioning the difference between a viewing room and a website... I have to tell myself that they're different so that it feels experiential. Some institutions/fairs are doing a better job of this than others. One of my favorite galleries in New York, James Fuentes, launched a really great online exhibition platform.

It is more dynamic and thoughtful than a series of images on a page or shown in relation to a bench for scale. (There's that word again...) But some of the most engaging online "exhibitions" are the brainchild (brainchildren...?) of artists, which I think says a lot. Have you come across any you've enjoyed in the weeks since you last wrote?

Best,  
Emily

June 3, 2020, 8:15 PM

From: John Roy  
To: Emily Markert  
Re: Basketball, curation, and interview

Hi!

I'm making more of the "box top" CMYK paintings, like the ones in *Playing with Scale*, at a larger size. Going back to our conversation on scale and its relationship within photography, you'll have to check out the Instagram account @Shelterinplacegallery. Clearly a new platform, but the idea is based on how scale can transform experience and perception. The "gallery" itself is a model, fastidiously created to replicate a loft-like open space on a 1:12 scale. An object, artwork, or small study is shrunk down to 1/12th of its real size and then placed into the "gallery," which they then photograph.

Miniature models are a great tool for exhibition planning, but never have I seen this used for an exhibition. It would be really interesting to see some of the work that your cohort curated in that space.

To get back to your last message, my work is still in my studio. I haven't been there in months and really don't miss it. I've learned that I need a live/work space to stay productive and manage my time and energy most efficiently. The commute and transportation alone is draining, and if I run into someone all I want to do is chat, talk art, and get coffee/lunch, lol. Also, that blank, cold, white box truly zaps my creativity and ability to stay for long productive durations.

Your comment about my "dog bowl" sculpture is exactly why I made it. Often, I take long walks with my dog and watch her get to know the neighborhood.

There's a house that puts out a bowl of fresh water on the curb daily and she'll lead me to it when she's thirsty. I have no idea who lives there but I think highly of them. It's a small gesture that ignited my thought of conditioning a space. There's an artist who parks very specific cars outside of her exhibition space (I think often vintage cars) which go without reference or mention as being part of the exhibition. It's an interesting way to manipulate experience before getting to a place of viewing "art".

You really bring up a thoughtful reading of my new paintings. There is a lot of care in their construction, but visually they also relay trickery and deceit, as you mention. I think how I/we appear in public is a parallel to this sort of facade: gender, sexuality, and social conformity are identifiers a lot of people wear on their sleeve and the first thing that we read upon meeting—but they may not represent what lies beneath.

Thank you again for including me in this exhibition! I'm looking forward to collaborating again in the future!

-John



John Robert Roy, *Cake Mix (front)*, 2020. Acrylic on stretched linen. 4.25 x 10.25 inches.

**The Lost Hour: At the  
Intersection of Site-  
specificity and Historicity**

A Conversation with Ebtihal  
Shedid, Santino Gonzales,  
and Courtney Odell



On March 6, 2020, a small group of artists and curators gathered to hear CCA MFA students Ebtihal (Ebt) Shedid and Courtney Odell, whose work was featured in *Playing with Scale*, in conversation with Santino (Tino) Gonzales, a fellow MFA student whose work was on display in the next-door gallery. Held just before the beginning of Daylight Savings Time (March 8), this conversation centered on the relationships between various scales of time, and how each artist considers these scales in their work both conceptually and through choice of medium. At the time, we did not know that this would be not only the first but also the last event held in the PLAYSPACE Gallery. The following transcription of the conversation thus acts as a strange time capsule and a monument to the strength of the camaraderie and community felt between the artists and organizers of *Playing with Scale*. This conversation has been edited for clarity.



Ebtihal Shedid, *Tea Time*, 2020.  
Archival pigment print and electronic sound modules. 3x5 x 3 inches.

**Emily Markert (EM):** To start things off, maybe we should state the obvious. Ebtih and Tino, you're both from the desert.

**Ebtihal Shedid (ES):** We are!

**Tino Gonzales (TG):** I'm sure there are even more similarities.

**ES:** Yes. But I think I know what we need to talk about.

**EM:** The scale of the desert?

**ES:** It's so big!

**TG:** Vast!

**ES:** And we're tiny humans. Insignificant.

**EM:** I typically think of the ocean when people say things like that. I was just talking with professor and curator Joseph Becker about outer space. He was saying how crazy it is that we know so much more about the universe than we do about the creatures around us on Earth. We have more of outer space mapped than the oceans.

**TG:** I think that describes the desert, too. People will say, "well it's so empty, there's nothing there," but no. Not at all.

**ES:** Yeah, that's not true.

**TG:** It's actually teeming with life. We don't really understand how lifeforms exist in those circumstances.

**EM:** We are gathered here on the occasion of Daylight Savings Time, which will start this Sunday. Since we are not as familiar with your work, Tino, perhaps you could start us off by speaking about your practice in general and how you explore themes related to the scale of time.

**EM:** We are gathered here on the occasion of Daylight Savings Time, which will start this Sunday. Since we are not as familiar with your work, Tino, perhaps you could start us off by speaking about your practice in general and how you explore themes related to the scale of time.

**TG:** The way I think about time is that it spreads in all different directions. The crux of my work is indebted to where I'm from: New Mexico. That landscape represents, to me, a collision of three different concepts which I use to talk about my work: UFOlogy, or the study of UFOs; Adobe earth buildings, which I think are deeply related to time; and radio. I see New Mexico as an epicenter of these concepts.

Firstly, the Roswell UFO incident in 1947, when a weather balloon resembling a spaceship landed there out of nowhere, really sparked the modern UFO mythology that we are all familiar with. Then in Socorro, you have the Very Large Array, or the VLA, an astronomical radio observatory that was built in the 1970s. It's funded by the government, but it's independently run. They're scanning the skies for deep space transmissions, trying to find some form of intelligent life that would be communicating by and emitting radio waves, intentionally or not. They also network with other radio-telescope observatories so they can send and receive transmissions simultaneously. The existence of this technology shows that these ideas of life beyond Earth are not reserved for conspiracy theorists. The VLA is a beautiful place, but it also represents this governmental or high-level interest in the ideas of UFOs.



Image via The National Radio Astronomy Observatory

Socorro and Roswell are both located about two hours from where I grew up. All around that area there's also Adobe earth construction. These are basically buildings made from the rawest of raw materials. You could even call them timeless, because ancient civilizations used variations on earth building thousands of years ago, such as in the Ancestral Puebloan ruins near my hometown. The practice is not unique to the Southwest, but it is something I was familiar with growing up, not just because of the Puebloan ruins, but also because my grandfather built with adobe and he taught my father. My father tells a story about when he was nine years old and they used the adobe bricks to build their house—the same house my grandparents lived in when I would visit them as a kid. All these structures around me growing up—even our church—were made of adobe. Then, in summer 2019, my father taught me how to make the bricks.

All these ideas are in my orbit simultaneously, and I use them to talk about our desires to connect with others, as well as our fears of alienation. Yes, my work is about the extraterrestrial alien, but I am aware that the language that is used to talk about these types of aliens is so similar to language around immigration politics and terrestrial aliens. New Mexico is a border state, but my family has been there since the 1500s, way before the existence of those borders. This language is just another testament to the precarity and the shifting nature of all these boundaries.

In some of my pieces I use sound to think about the relationship between sound and memory. I think of these ideas when I look at your piece in this show, *Ebti*. There is this small image accompanied by sounds, all of which feel—I don't want to say domestic, but they represent common spaces and sounds. It makes me think about how we struggle to reconcile that relationship between sound and memory, and how it's hard to communicate and illustrate that relationship. Is that something you were thinking about when you made *Tea Time*?

**ES:** Yes. When I was first was talking with Emily [Markert], and she said, "make a small piece," I was like ok, I'm just going to make a small piece. I wasn't thinking about anything else.

But then I started thinking about how to use sounds as a way of creating a feeling of home. This work is the first time I have combined sound and photography. Now I am thinking about more pictures with more sound, such as dishes clanking at dinner time, or people putting dishes into dishwasher. I'm definitely thinking about sounds more now.

**TG:** Speaking of time, radio waves, too, supersede those physical barriers, but they also supersede barriers of time. Radio waves travel into space indefinitely. Our original broadcasts are still being sent out into the ether and bouncing off things like the moon. There's this reverberation—this cosmic footprint—of our cultural existence out there. I think that's really beautiful. I feel like thinking about that gives us a way to tap into cosmic or deep time, because today, our relationship to time is essentially industrial. For example, this interview is happening because of Daylight Savings. Where I grew up, people always say that Daylight Savings time is for the farmers. But that's not true—it's history is tied to communication and even war. I think that's really telling of how, in the current moment, our awareness of time is different from what it used to be. Things like adobe earth building are more tied to cosmic time, because to make the brick you have to create the mold, and then let the adobe in the sun for a couple days. I think it's valuable to think about time in that kind of expanded way.



Santino Gonzales, *a brief history of crop circles*, 2019. Film still.

For example, in my piece *a brief history of crop circles* (2019), I built a crop circle. I think of that piece as being in dialogue with was the Nazca lines, which are these timeless geoglyphs etched into the desert in southern Peru that have been around for thousands of years. The work reaches backwards in time to that history, but also reaches forward, because in constructing the piece, I made it big enough to be picked up by the Google Earth satellite. It's really bizarre to think about all these satellites in orbit that aren't affected by the ways erosion and time occur on Earth. They are basically frozen in time up there. Satellites are another marker of who we are – evidence of our experiments that is going to outlive us. The artist Trevor Paglen said something once that I love: "In the future, we are the ancient aliens." [1] This also makes me think about the things that we leave behind; that our footprint is everywhere, and it's going to outlive us. It's valuable to consider how we are going to be seen in the far future. I propose thinking about these sorts of ideas in work.

[1]  
See Trevor  
Paglen, *The  
Last Pictures*  
(University of  
California Press:  
Berkeley, 2012).

**ES:** Now I have a question for you, Tino. Do you use hay when you're mixing the adobe bricks?

**TG:** Yes. My dad taught me to make them with basically three materials: earth, hay, and then water. You mix them, and then you load that into a wooden mold. Then you lift the mold, and it bakes. After about a day, from then on it will just last.

I like thinking about the bricks as containers of time. They're witnesses to history. Whether it's a UFO passing overhead or an "alien" crossing the land in front of it, the brick witnesses and inherits that moment. The brick carries this cultural data in its sediment. I'm trying to use the earth as a material because it was not only a part of my childhood home, but also a part of whatever happened before that, and whatever will happen after.

**ES:** This makes me think about something related to the containment of time and how we are disconnected to time through containment. People also build using adobe bricks in the village where I'm from in Egypt.

As a child I visited my grandma who lived in one of those houses. Egypt is, of course, hot. Those bricks keep the air cold inside the house, and then when it's cold outside, they keep it warm inside. But today in Egypt, in the village where I am from as well as in Cairo, where I was born, they use bricks that make buildings hot in summer and cold in winter. Houses used to be containers in which we could be comfortable—so that we could go out in the morning and come back at night and be comfortable. Now there is this disconnect between the material and the calendar, of the day and of the year.

I think a lot of, or most of, Egypt has lost the traditional brick buildings because they wanted to appear modern. In villages now, you walk down a tiny, tiny alley, and then, all of a sudden, you see a three-story building.

**TG:** That's the thing—whether you're in Egypt or New Mexico, you can't build a skyscraper using earth materials. Earth buildings have specific functions.

**ES:** Right. A house is built to be a house.

**TG:** And as natural insulators, these structures are tied to the solar cycle. It's a political act to choose to build with something like that and to not subscribe to industrialism. I think using this material is a humble approach, but also a very practical approach, to building: this is what we have, let's use what's here. That is why adobe bricks are beautiful and different in every area, whether it's the Southwest or Cairo. These earth materials have been used throughout the world and throughout time. It isn't unique to us. The more I think about how others have a relationship to that type of material, the more excited I am about it.



Santino Gonzalez, *A Monument to Static*, 2020. Installation view.

**EM:** I want to ask about what I might call the familial scale of this earthen material. Tino, when you were talking about the adobe, Ebti had this look of recognition on her face. That's amazing to me, since you are from opposite sides of the globe. But despite the language of eternity you are using, I want to point out that the materials are inherently quite site-specific. Do you think of them that way—as being tied to a specific place?

**TG:** When you say that, what comes to mind for me is my recognition of the subtle variations in the bricks—whether that is color, or what they are used to build. Where I'm from, adobe bricks are mostly used to build pueblo-style structures, but in some of the books I've looked at, I've seen dome-style structures built with the same material. Depending on the geographic location and the culture there, people express themselves in different ways using the materials they have. The materials vary because of atmospheric and other conditions, but I think you're right: those variations are tied to site. But at the same time, these types of bricks can be transported, so I think they're a kind of hybrid thing. It was difficult but exciting to bring bricks I made at home here to exhibit at CCA, for example.



And I've made small adobe bricks here, using earth I dug up from the park near where I was living last year—not an ideal site, but it was near where I was living, so the gesture was the same as when I used earth from in front of my house in New Mexico. But their color is totally different, and I'll be honest: I don't like it as much. I don't feel as connected to it. But I have to recognize that the gesture was the same. That process helped me appreciate the idea of using earth from my own home—my literal house, not just the region I'm from.

So the short answer to your question, Emily, is: yes, I think adobe bricks are tied to the site where they are made. I'm sure the structures that you, Ebtí, have seen made of these bricks are dramatically different from the ones that I have seen, and that impacts your experience and sense of home.

**ES:** Egypt is completely different from New Mexico, politically and economically. I grew up in Cairo and saw the area transform from a village to something totally different. There's no urban planning because of corruption, and that's why there are three-story buildings in tiny alleyways. In northern Egypt there are teeny, tiny villages where people still use the materials they have available, but in general, and in the village where my parents are from, there isn't a lot of earth left. The land that is left is used for farming. In Cairo there's so much asphalt and red brick that you can't even find the city's gardens, and someone would probably arrest you if you dug up earth from one of them. It's a question of availability and what's there. It's kind of sad. I feel like in Cairo it's so far gone that they won't return to using bricks made of organic material until some Western company "discovers" it. Then maybe Egypt will import it! That is why I think the bricks are very site specific, for sure. And once you lose the site, it's—poof—gone, and it isn't coming back.

**TG:** Yeah, it's totally heartbreaking when that happens, but it also highlights how those that choose to continue to build with those materials have a deeper respect for the site and the land where they're from. I was just having this conversation with my dad.

We were talking about how in New Mexico, everyone built with adobe because it wasn't special. People just recognized it's potential and how easy it was to use. It wasn't until I moved away that I understood that that inherent respect for the material was really special and unique.

**ES:** Yeah, I understand.

**TG:** Those things are equally as important to me as the flying saucer, or radio, all of which I associate with New Mexico. All these things have familial ties, too.

**Katherine J. Hamilton (KJH):** I have another question about familial ties that relates to Courtney's work as well. Tino, you have mentioned that your family has been here since 1500, and Ebtí, your recent photography relates to your family, showing us intimate places where people live. In pieces such as *Tea Time*, you demonstrate how spaces bear traces of the wear and tear of time. I would ask all three of you: how does family history play a role in your work? If the average expected human lifespan is 80 years, how does your work reflect the human experience of time?

**Courtney Odell (CO):** I'm really interested in the ambiguity of materials. You can look at something and recognize it as a material that is used in construction, for example, but there is a colossal history behind where that material came from, such as plaster dug up from the earth. When you see something, you may think you know how to orient yourself to it—you may think you know how it relates to where you are in time and space—because those long histories don't come to mind immediately. I find it really fascinating to use materials to make that orientation more confusing.

**TG:** I like the idea that you can dislocate time by using certain materials. For me, the material of adobe is tied to my family history, but I only know so much, because my older relatives have passed away, and much of our history was oral. But what I've learned from my dad is that our family has been in that part of New Mexico for a very long time, and they aren't planning on leaving.

I'm hoping in the next ten years or so to build my own adobe house, not just as an art project but as a life goal. This would be a way for me to engage not only that familial history, but also look forward to the next 80 years. That's a long-term goal that connects me to that deeper history.

**ES:** Looking back through history, you can see how humans used to work with time, and then at some point humans started working against time. For example, electricity allows us to stay up longer, resisting the fact that the sun goes down.

To go back to Egypt, at first people used materials that were there because they embraced what they had. That changed when people started wanting things to be bigger and stronger, without thinking about the effects that those development would have. It's very interesting how this game of embracing the inevitability of time and decay, or resisting it, is everywhere now. We are constantly trying to resist time. We do not accept that we get older, or that things needs maintenance, or that the materials around you might be the best, especially in big cities. It's very interesting.

**TG:** What you're saying makes me think of Las Vegas, Nevada, where the lights are constantly on throughout the night—it's "the city that never sleeps." Just the fact that Las Vegas exists is a testament to what you're saying.



Tino Gonzales. *Orion for Spring*. 2019. Inkjet printed photograph. 4 feet x 3 feet.

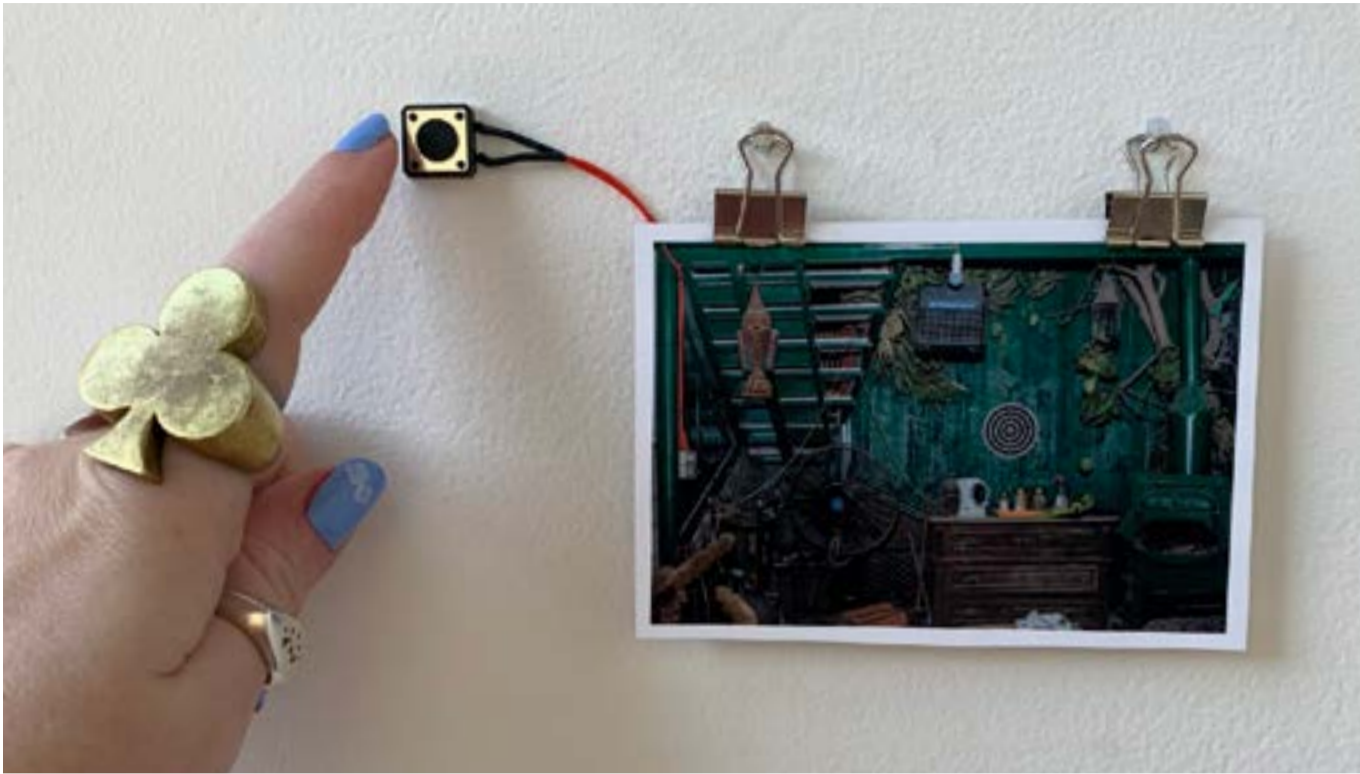
**EM:** Las Vegas stands in stark contrast to the parts of New Mexico you're talking about, Tino, where there is a long history of the people who inhabited and lived off of that land long before it became New Mexico, and of course there are still Native Americans living there today. Whereas what you're describing in Egypt, Ebtí, is kind of the opposite: a deliberate attempt to make Egypt look like somewhere else—the West—and modernize. And then Courtney, with your work, which recalls things like cave paintings, you seem to be saying, "let's rewind even further to look at our primitive history and discover it all over again." I see each of you as taking different approaches to thinking about modernity, be that through legacy, or by looking ahead, or by pulling back.

**TG:** I like that analysis because it breaks down the binary of past and present. Time is not just one or the other, it's all these things at once. By having us all here positioned together, it's clear that it's not like one approach is more interesting or more telling than the other. Looking at our work as a conglomerate tells a full story. When I look at your work, Courtney, I think of ruins, such as Pompei, but the tablet form also makes me think of an iPad. Your work also tells a more complete story because of this jump between past and present.

**CO:** We each work with certain materials or patterns that have historical roots. There is almost an element of ritual in our work. The gesture of making can seem distant or inaccessible sometimes, too.

**TG:** Time is also a factor when you are putting in the labor to make something. How much time will it take? How does that reflect your intentionality?

**Leandra Burnett (LB):** Something we found as a result of engaging with the theme of scale to create this exhibition is that when an artist works under certain restrictions, like you did, Ebtí and Courtney, the work can gain something, but also lose something. Did making the decision to adhere to restrictions for this exhibition generate new ideas for you and your practice in general?



Tino Gonzales, *Orion for Spring*, 2019. Inkjet printed photograph, 4 feet x 3 feet.

**ES:** For *Tea Time* in particular, it's all about the specific context of this show. I remember when Emily emailed me, she said "I know you usually print your photos big." That's because she had seen my work during the fall 2019 MFA open studios, when I had printed many large photographs—but that was actually the first time I had printed my work that large.

**EM:** I couldn't believe that when you told me.

**ES:** I know! With photography, everyone is always telling you to "go big!" Everyone wants to see a big photograph, now that we have cameras that show all these details. But I have been leaning towards printing at four-by-six inches because I want to say, "get closer and think about what's going on!" When Emily emailed me, I thought, "I love this! I have been wanting an opportunity to work small!" So I created the work for this exhibition to resist the urge, especially in photography, for everything to be big. And moving forward, I want to create more tiny pieces and see where it goes.

**TG:** There's an intimacy to the size of the image and the volume of the sound. Even if you were thinking of specific places and memories when you created the piece, it conjures up different memories and ideas for me and for other viewers.

This is why it makes me think of the relationship between sound and time to memory. Familiar sounds like a car horn call attention to different feelings or moments in time for different people. I think that's something really valuable about the work, and it will be exciting to see what direction you take it in.

**CO:** I think my work is a little different just because I'm referencing something that is so old. We are distanced from cave paintings by geography and by so many years. When you see photos of them, it's hard to imagine the people who made them, and what their life was like. Thinking about how to turn something incomprehensible into something digestible for *Playing with Scale* actually sent off a kind of spark for me. That's why I created the *Ancient Futures* works on a hand-held scale – I took something that is conceptually massive and used it as inspiration for something that's literally hand-held.

**TG:** There's a compression that happens in *Ancient Futures*, not just with scale, but with time, too. You compress history as you reach back in time as a contemporary artist. Art is one way to compress history and the future into one. How else would you do that?

**CO:** I don't know!

**TG:** I guess that's why we're here!

**ES:** And, in both of your cases, your work is a commentary on the scarcity of material. Even if you wanted to do a bigger piece using the same type of material, it might not be available. We were just talking about how we use materials that are accessible and available – taking them and interacting with them; building with them; making art with them. Something like earth you have to go out into the garden and get, but there's only so much there nowadays. In general, there's a finite range of materials available to us.



Courtney Odell, *Ancient Futures I and Ancient Futures II*, 2020. Acrylic paint, plaster, and fabric. 9.5 x 15 inches each.

**CO:** That's an interesting way of thinking about research and finding reference images, too. For example, I had to use the internet to search on Google for photos of "cave paintings." Otherwise, that information wouldn't be accessible to me. I can't see the paintings in person, but I do have endless digital resources.

**TG:** That brings us full circle in one way or another—

**KJH:** Full *crop* circle.

**TG:** —because the internet is in conversation with global satellites that are circling the earth right now, which are frozen in time and will outlive us. We use them now, but long after we're gone, they'll continue to float around us like electronic ghosts.

**CO:** Oh god, I've never thought about that!

**TG:** Yeah, it's really bizarre! I think that's another way we inadvertently compress time without even realizing it. But the evidence will be floating around us forever, and future civilizations will have to grapple with that.

I think a lot about how humans leave impressions in materials, too. That can be a crop circle in a field, for example. Sometimes you want to communicate life or the presence of someone through a small gesture, like a thumbprint in an adobe brick, even if it is an accident at first. They're like cultural artifacts that will tell some sort of story, whether it's legible across time or not. I would like to think that someone will be able to gain some sort of knowledge from that evidence of touch.

**ES:** I agree.

**CO:** My work strives to exist between the old and the new. I'm thinking a lot about weathering and something that seems historic and old and from the past, but I'm also thinking about things that make it feel fresh. I'm trying to think of ways to situate my work in the middle of that tension.

**KJH:** How do you all think of your work existing beyond you?

**CO:** That's something I think about a lot. It's depressing. But all of us use materials that came before us. The actual history of how paint is made and how it is used, for example, goes beyond me, both backward and forward. So it's exciting – but also depressing.

**TG:** I think of my work existing outside of me because it's already beyond me. Maybe these adobe bricks I'm building will last, or maybe they'll be destroyed. When I think about that I think about the potential for other people to see themselves or see something in the work. Even though my work reflects my personal history, I want to create conditions for people to find ways into the work that aren't about me.

**ES:** I think my attitude towards this is deeply grounded in pessimism. The lifespan of a digital chromogenic print or carbon pigment print is about 150 to 200 years, so any image will essentially disappear after that—or sooner, because humans are stupid, and they destroy good things. But the materials Tino and Courtney are working with could theoretically survive beyond 200 years.



In the scale of time in general, 200 years is nothing—it's a very limited period. But in the scale of human life—around 80 years—200 years is like three lifetimes, or three generations. And that's fine with me. I'm like, "have it for 200 years and enjoy it!"

**KJH:** Who even knows what mediums artists will be using three generations from now?

**CO:** It's interesting to consider how we or our relatives or other people have to keep the legacy of our art objects going. There's an article I read last year that asked: if you had to make a warning sign for nuclear hazards billions of years in the future, what would it say? How do you warn people of a certain thing? And that's the thing – you don't know at all. Obviously, billions of years is more than a few generations, but it's the same idea. We don't know what people are going to think of these objects in 80 years. It could be completely different from what they think now.



Courtney Odell, *Ancient Futures I* (left) and *Ancient Futures II* (right), 2020. Installation view.

**TG:** That question of nuclear hazards, for me, relates to how humans use those materials and how the future is toxic. The half-life of nuclear material is thousands and thousands of years. How do you communicate that across time? How do you make a sign for future civilizations? I don't know – it's a wild thought. It goes back to that Paglen quote: we are the future's ancient aliens.

**CO:** I love that.

**LB:** We've been talking a lot about things from the past that are somewhat forgotten now. Do you feel like you create your work in pursuit of something, or out of a longing to try to move towards something?

**CO:** I would use the word longing to describe my work. I try to be very conscious of what it means to be here, right now. When I'm making work, I'm thinking a lot about the past and what has brought us to our current moment, and the ambiguity of where we are going.

**TG:** I do feel like I work in pursuit of something kind of like optimism. In my work I explore not just a sense of longing, but also hope and wonder, which I hope comes through. There's a heavy undercurrent to my work, but ultimately there is an optimism too—that's how I feel when I make it, at least. A pursuit of mine is forming and bridging connections, whether that's globally, locally, or cosmically.

**ES:** Perhaps it's a given, considering the medium I work in, but I think a lot about documentation. Even a photo of something banal says, "this is how things used to look at that point in time." That's on my mind: taking photos not for a specific audience or person, but just to document something and put the document out into the world. Maybe in 150 years someone will see it as a piece of history.

**EM:** Thank you all for being here.

**KJH:** Don't forget to reset your clocks.



# The Publication as a Report on Time

An Interview

with wei by

Katherine J. Hamilton

Prior to the pandemic, we had conceived of this publication as a collaborative project that we would have produced in the gallery during a bookmaking event led by artist and designer, wei. As we unfortunately had to cancel this event, we instead offer you this conversation between wei and PLAYSPACE co-director Katherine J. Hamilton. The interview offers a glimpse into the young artist's practice, the principles of book-making, the dichotomy between online and print publications, and the element of surprise. Instead of an introduction to binding a simple book, wei's thoughts serve as a foil to the digital format of the publication you are (be)holding now.

wei graduated from the Academy of Arts University in San Francisco in 2018, and then served as the Design Manager of the Curatorial Research Bureau at the Yerba Buena Center for the Arts 2018-2020. In fall 2020, wei will begin a MFA degree at Rhode Island School of Design. He has received numerous awards and accolades for his work, including a solo exhibition *Time Report: doc I*, 2019, and has collaborated with the Futurefarmer collective as an exhibition and graphic designer. This conversation has been edited for clarity.

**KJH:** When and how did you become interested in bookmaking?

**w:** My interest in bookmaking started with the tactile elements of paper objects.. I was in this stamp collecting group in elementary school. It was such an old person group, but—

**KJH:** Wait, it was you and a lot of other old people?

**w:** No no, it was me and a *couple* other students at my school.

**KJH:** Ah, ok.

**w:** I just mean that nobody thinks of collecting stamps as an activity for kids — or an activity in general. The group leader, the teacher, started this group to give stamps to the students who liked them, and we just started collecting stamps. It was a weird thing to do. Nobody does that. As a kid, maybe you collect baseball cards or pokemon cards or as an adult, cooler stuff.

**KJH:** Did you go to this school in your hometown?

**w:** Yes, in my hometown in Tianjin. I was so intrigued by the idea that with stamps you can collect a whole set of graphic languages — different languages; different colors; different shapes, bits from different countries. That was my first collection, and it really got me interested in thinking about everything tactile, and also all things that appear on paper. Pasting used stamps from envelopes down to preserve them gave me an appreciation for the thing itself, rather than the content of the thing. That club has not existed for a long time.

**KJH:** Why?

**w:** All the academic structures in China have always been heavily focused on courses like math and English. As a student, you don't have a lot of outlets where you can express an interest in art and design. But when I was in school, the educational system was very focused on teaching from books and using material objects for pedagogy. As far as I know, the system is very different now — even the black boards are digitized. But back then, every course had a book. Everything was printed. We didn't have any access to digital tools except for some chunky PC computers, so I grew up surrounded by books without realizing it.

I think what our generation experienced growing up is so different from the experiences of people who were born after 2000. Touching books, reading books — it's such a natural thing to do, for me at the least. I learned how to make books by replicating them. Then, I tried to break away from the book format.

**KJH:** I don't know if it was the same for you, but I remember when I was in elementary school in Campbell River, Canada, we were given used textbooks for math, science — all the "serious" subjects. You had to take care of your textbooks so they would be nice for the next person. It was so important to take care of this object because you knew you would be passing it on to another person.

**w:** Yeah, we made book covers to keep our books clean and in good shape. Little stationery shops near my school sold huge, beautiful, printed, papers which we used to wrap the books. Every year, I would pick different papers, sometimes plain and sometimes really lavish, to wrap my books. That was something I always found super exciting. I would look forward to a new semester because it meant I could wrap my book in a new cover.

**KJH:** It was as much of an act of care for the book as it was an act of personal expression.

**w:** Exactly. I think sometime, maybe in 2nd or 3rd grade, a teacher would instruct you how to cut and fold the paper so you could create covers for all sizes of books. These were universal instructions you could follow, so from then on you would make your own book covers every semester, rather than buying them.

**KJH:** You're a book maker and a printmaker. But, I think about some of your print works as books. For example, the mobile piece from your solo show, *Send Me Back*, at the end of 2019 at the 688 Sutter Street Gallery in San Francisco, that was made of USPS delivery tags. You can pile the tags up and have people look at them that way, or have them expanded and have the viewer take in every page at once.

**w:** I think we can start by talking about the medium — why the book is such an important form in my practice. A very straightforward way for a printmaker to create work is through a single print, or a print in several editions. I've never been interested in presenting just one print. Instead, I like to work with multiples to make modular pieces and big interactive installations. Books serve as a middle ground — a fluid form I can return to that is somewhere between prints and installation.

I think the amount of space one has access to also influences one's chosen medium. I used to live in a tiny studio apartment without a lot of studio access or space at school. Because my living space was so small, if I produced a big quantity of prints, I had to be able to fold and collapse them down into a book. My living and working environment affects how I design my work.

**KJH:** What do you mean by environment?

**w:** The city I'm in, my apartment, the gallery I'm showing at. If I'm moving from city to city and need to ship my stuff, a book is good because it is small. If I need to ship an object to a gallery, then they can receive it as a book form and they can unfold it. At the very beginning of my practice, it was very much related to the amount of physical space I had. But later, I was just interested in the tactile elements of books. Folding, opening... there are so many presumptions you have about your audience that inform your decisions. Most people aren't going to start from the first page. There's literally an infinite amount of ways for people to read a book. Or read an object as a book.

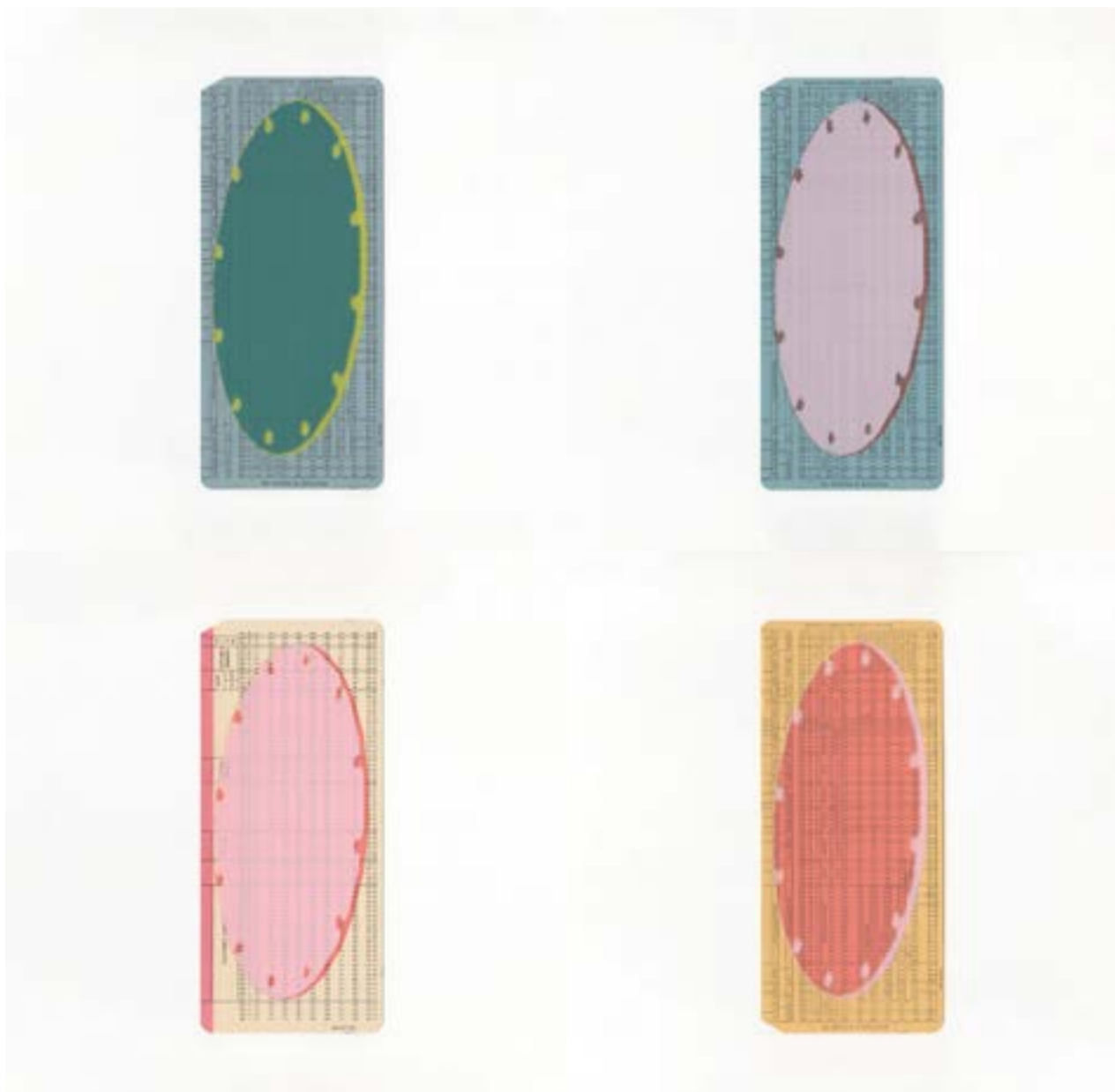
With a single 2D print on paper, that's it — there's one way the viewer can engage with that form. You can look into the shapes and colors and interpret the work through that. With a work like the mobile I made for my solo show, it moves, and people can interact with it, which. That brings much more depth to the conversation between audience and object.



**KJH:** How do you express the themes you're interested in, such as identity, immigration, queer discourse, in the bookmaking medium?

**w:** As for how I express my identity as a Chinese American immigrant and queer person through my work, I take a very subtle approach. I'm not necessarily making "queer" art. There are many types of queer culture and queer people, and I'm just not someone who expresses it in a very overt way. I don't use "queer" as my personal brand or in my practice.

**KJH:** I find the fluidity and transformative aspects of your work to be kind of queer, but I'm hearing you say that, for you, engaging in queer discourse is something more private?



wei, *Lock in Time*, Screen Print on Vintage Computer Card, Edition Varie

**w:** I respect queer artists who are up in the front doing activist work, like ACT-UP, the rainbow flag, all that stuff. I respect it, but my approach is from a different direction. I see my approach as much softer. I try to create relatability first.

If someone has no background in understanding queer issues, they might have resistance to engaging with a rainbow flag. The way an outsider receives the image is so different from someone who is part of a queer culture. So, if my work doesn't shout out "queer," I might get a chance to engage a person from a different background in the work. Then later they might realize "oh there's queerness in this work, but not on the surface of it." As you said, the fluidity of the medium is queer. For example, the USPS mobile *Send Me Back*, 2019, it is not one thing or another, it is a piece that sits between mediums. A queer artist created this work and the topic is queer culture, but it's not the first thing I'm talking about. Including the understated presence of my queer identity in my practice has changed my approach to including my identity in my on work to the point where the artworks and the viewer can have a conversation.

**KJH:** As a bookmaker, do you believe online publications offer more possibilities for fluidity and transformation of a book's content?

**w:** Online publications can reach broader audiences. We all live in the internet world where it's so easy to read something. However, online content is less selected. That's a pro and a con.

**KJH:** Do you mean that the content we consume online isn't curated?

**w:** It's not. You have the freedom to read whatever you want. If it's a book, there was a team behind it. Someone wrote it; people have edited it; people have designed it; the content has been proofread many times. But with an online publication, it could just be a one man show. That can be good for sharing your personal thoughts, but also is risky, because younger readers, or people who don't read that much compared to someone who reads multiple news sources on a daily basis, and haven't developed a high level of critical reading — they may not realize they are just reading one person's opinion rather than a highly reputable and synthesized source.

But the younger generation consumes more content online and seem to prefer to engage with online content over print. And, online, you can play with the form in a way that you can't do with tactile materials.

**KJH:** Online publications can be created and disseminated really quickly. Do you think that makes them an ideal tool for discourse?

**w:** I think they're a good starting point. Again, there's an infinite amount of possibilities for online publications. The broader audiences you can reach just by sending a link. But, digesting discourse from other authors is something you need to take a year or two to conquer. When you're creating your own discourse about a topic — and maybe I'm just a super tactile person — having that discourse and theory in a physical object makes it something inherent to your practice, at least at that time. You have this stamped proof of what you have done, and those who you did it with. It exists because you did a series of things to make the work.

**KJH:** A book acts like a personal archive for its creator, regardless of whether or not the content is personal.

**w:** Yeah, and that can be an online archive, but I'm such a book person. I need to touch the thing.

**KJH:** I totally get what you mean about the book being timeless. People think of the internet as timeless because it is bound by so few constraints and isn't subject to physical decay. But it isn't timeliness — it's new! Books have been around for a very long time, and even with the advent of the internet, books are going to continue to exist forever. Anything that's on the internet was created after the 1990s — late 80s *maybe*. But the physical book, being the one that has persisted through many eras, is actually the more timeless medium.

**w:** It's true, but I feel like books and other traditional mediums, like oil painting, are also struggling to preserve their ties to history while embracing new forms. This especially applies to the book making world in the past decade.

Printing services and bookmaking became a much more archaic thing after the dot com era. Of the people I know who own publication houses or have publication practices, none of them are profiting from their work. Most people with publication practices do it out of passion; the nostalgic feeling of owning and caring for an object. But I definitely see the value of online publications. They can be beautiful. Maybe we just need to get used to them.

**KJH:** I totally agree with you. I find it difficult to read pdfs on my computer or read on a kindle. I can't pay attention. I buy audiobooks for the convenience of not carrying something around, but if I really like the narrative, I'll buy the physical book. There's something about having it in your house, beholding the edition you —*you*— own, and creating a collection... In a way, a physical library is more accessible than a digital one, because if you want to find a book on your computer, you have to go through the motions of opening the device, finding the file, opening the file... It's so much easier to just take a book off the shelf, especially if you want to lend it to someone.

**w:** I acknowledge that the physicality of books may eventually disappear, but part of my practice is focused on preserving it as much as I can. Not for a greater audience, but more for myself.

**KJH:** Do you have a specific audience in mind when you make publications?

**w:** I want to say yes... Consciously and subconsciously. When I'm making a book, deciding which way it will fold or the direction it will open, I have a mental image of a figure opening the book. I hold this image in my mind's eye of one person and I imagine how they will interact with the book. But a specific kind of person? Not really. My practice is not at the point that I am speaking to a specific audience.

**KJH:** So whether you're making a publication online or in print, your audience doesn't change. Would you then say you make work for a general audience?

**w:** I don't think I'm creating books specifically for one group of people. But if your work reflects on certain political issues, then naturally your work will have a kind of preselected audience of folks who want to think about that topic. So even your "general audience" can change as your practice grows.

**KJH:** What is *your* favourite type of publication?

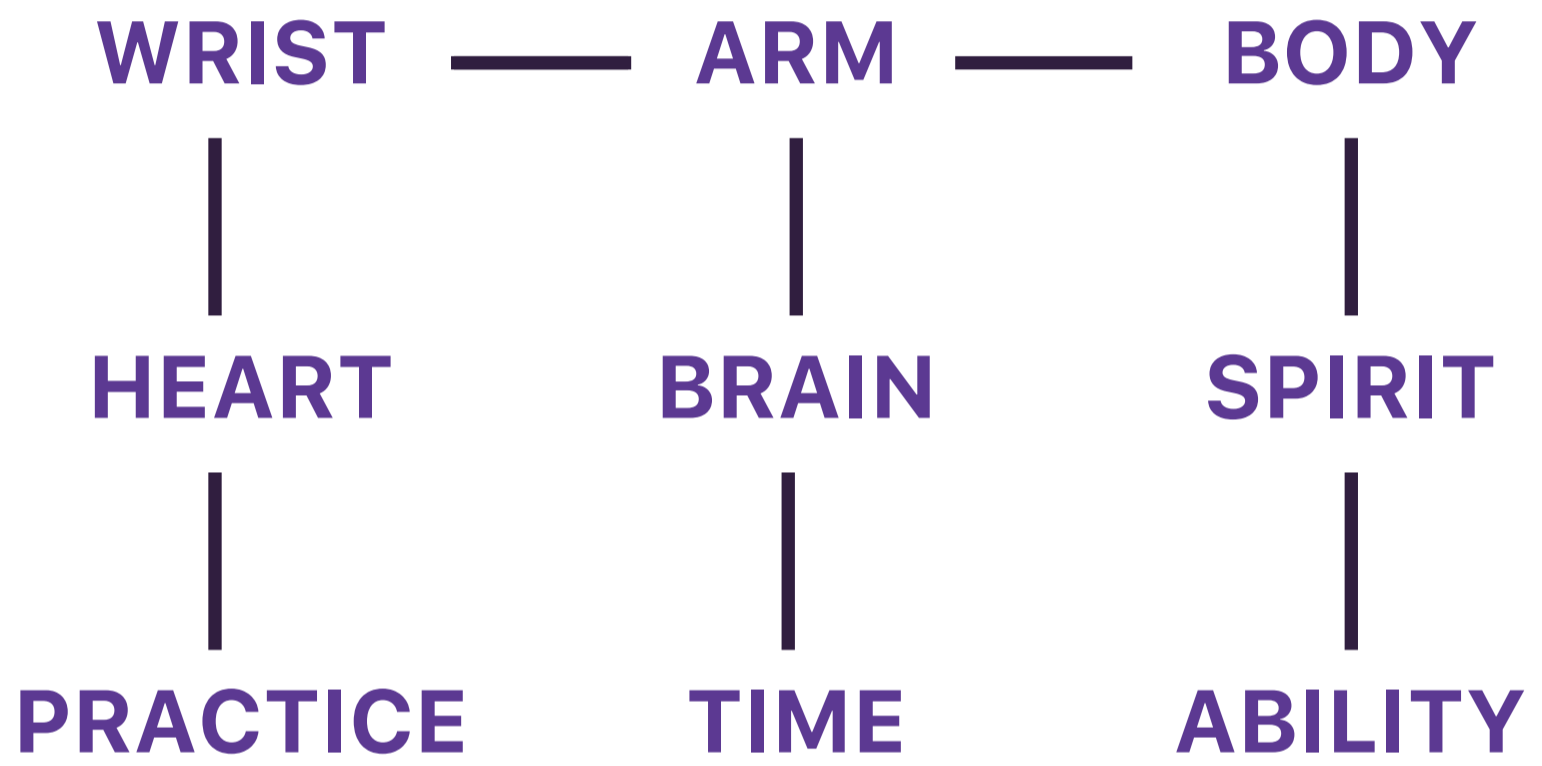
**w:** This is such a hard question to answer. Without thinking about content, I'm thinking of a very "for other people" kind of publication — a publication I would want other people to like. I don't think I can name specific ones. Maybe storytelling to which I can relate, or something that is so unique in form, or a publication that is just so off the chart.

**KJH:** Narrative-wise? Or "off the chart" design-wise?

**w:** I think both. Through the narrative, or the design, if you have an element in the book that just completely surprises me, I think that's great.

# Charting Scale

A Poem by Katie Hector



**Jordan Kantor and  
Sonya Thorne on the  
Fugitivity of Presence**  
with Katherine J.  
Hamilton



This conversation took place on June 3, 2020 via video chat.

**KJH:** I wanted to bring you together to talk about the themes of this exhibition, scale, and the significance of scale in your work and the world around us. You both have such different practices, and different vantage points from which you think about art and art theory. My first question for both of you is: How has your relation to scale changed over the years?

**ST:** I came to CCA with a background in traditional print-making, so I was consistently working at a fairly small scale. In that medium, I worked with more traditional materials and aesthetics. When I got to grad school, I felt like I could start to explore a wider breadth of theoretical and visual histories in my work. I don't believe I consciously think about scale in a lot of the work that I make, but it's definitely something that is changing in my practice. And since seeing *Playing with Scale Pt I* and performing in it, scale is no longer just in the back of my mind.

**KJH:** Can you say a bit more about what you mean by traditional aesthetics?

**ST:** I was creating reductive lithographs that were figurative, and using images that were references to vintage photographs and old family photos. My undergraduate thesis project, completed in my final year of my BSc. in Fine Art at Skidmore College, consisted of a series of recreations of old photographs paired with found texts that explored concepts of familial relationships, specifically motherhood. I consistently received feedback that my earlier work felt very vintage or antique in their aesthetic. That was fine. But it didn't feel current in a lot of ways. By moving away from figurative representation to explore bodies through ephemera, I have been able to transition to creating work that feels more contemporary.

**KJH:** Jordan, you've had a much longer career than Sonya. Can you speak to how your relationship with the notion of scale has changed as your career has progressed?

**JK:** I've become more and more attuned to wanting to indicate scale in my own work. Maybe that's because my life as an artist has coincided with the emergence of the internet or that there have been many different ways of distributing art, and the primary audience is no longer only the person who will see it in a physical space. (I'm sure that many more people have seen images of my work than have ever seen my work.)

This is *especially* true now in this moment of COVID-19. We're talking in virtual space right now, discussing an exhibition that very few people had access to physically, and now only exists in the virtual realm. The CCA MFA Class of 2020 was unable to have a physical exhibition as planned, so the public-facing presentation of their work had to be translated into a completely different format. Marking the physical scale of these works as they circulate digitally seems really important.

In terms of my own practice, I've only explicitly incorporated scale visually into a few works: for example, in some prints of mine, which include a full scale image of a ruler or some other indication that points to a system of measurement. I don't know what I'll do in the future, but I am more interested in this issue than I used to be. I think this comes from knowing that most of my audience will never see the physical objects that I make.

**KJH:** Sonya, I've been to your studio several times, but I usually first encounter your work via a photo shared through a text message. Then when I see it in your studio, it's so different from what I had imagined. I am thinking now about the images of your drag performances as Sarge. That work is, in part, about the experience of being photographed.

I'm wondering if you think about how images of your work are seen through circulation, and if it's important to you to control that?

**ST:** I consciously make work without the intention or goal of having it circulated in any way, particularly in a physical or online setting. I don't make work with the intention of showing it—I make the work because I want to make the work. The series of images depicting my transformation into my drag persona Sarge are a little more—or maybe less—complicated because they are photographs, and there are easier ways to circulate an artwork made in the photographic medium than an object that is merely represented through photography. But I don't think about the actual distribution of my work during the process of making it or after it is created.

**JK:** I have a somewhat different mindset. In my practice, the exhibition component is crucial; I think that the exhibition itself is one medium in which I work. Works that I make in my studio change substantially when they are installed in an exhibition. Unlike the tangible, stable, portable art object, like a painting or photograph, the experience of walking through an exhibition is fugitive, and cannot be easily documented or captured. If the exhibition is another iteration of the work, and the works included serve the function of exhibitions, then maybe the experience of being in an exhibition can be productively thought of in terms of performance in some way.

**KJH:** I think that's true. *Playing with Scale Pt I* was a physical exhibition in which small work hung on big walls, and now it's a collection of digital photographs and videos and this publication. The original physical artworks performed their presence in the exhibition in a certain way, and were choreographed to exist together, but now the viewer experiences them in a totally different way, and the viewer's performance of looking has transformed. Jordan, can you talk about how you addressed this challenge in your book?

**JK:** Exhibition documentation and re-presentation was one exciting challenge I faced in designing my monograph, *Jordan Kantor Selected Exhibitions: 2006-2016*. Those of us working on the book attempted to mirror the exhibition layout on the pages of the book to reiterate how the work was installed in the space of the exhibition--and, in terms of this conversation, considerations of scale were paramount. To that end, maintaining consistent scale was of utmost importance. If you are treating the page as a kind of proxy for the wall, trying to express spatial relationships of size as they were manifest in the physical exhibition, then a larger work that hung next to a smaller work must necessarily be reproduced larger on the page. Replicating that experience of scale became a key design parameter in the book.

One thing that was more difficult to translate from the exhibition into book form were sightlines. A lot of the stage management that facilitates looking in an exhibition must be transformed for the book format. I will also say that the internal scale of my work is generally highly consistent even when individual works are of vastly different size. In many of my works that feature figures, for example, I have aimed to use a scale that corresponds to embodied vision. This means that in order for me to depict something to be "life-sized" within my work, I must trust that the viewer will assume a position away from the work, as well as account for the fictive space of recession within the depicted space to arrive at a perceptual experience that mimics that of vision as I experience it. To be more specific, a person whose size is six feet tall would never be depicted at a full six feet in a painting, unless the point of view you are depicting shows you touching them. Rather, that person might be painted three feet tall [on the canvas], as if they're six feet away from you. (This is another reason why reproducing my work at relative scale to each other is very important, because otherwise things would look gigantic when they aren't). Some of these issues are at the forefront of my mind when I am thinking of scale and using representational imagery: creating a phenomenological scale in an artwork that is similar to actually seeing real bodies.

**KJH:** The loss of sight lines in the translation from physical exhibitions to digital is something we really need to think about as curators. As with this exhibition, the juxtapositions of an artwork's content and form was an integral part of the viewer's performance of encountering works within the exhibition space. If digital exhibitions are the wave of the future, then I hope we, as cultural producers, will learn how to play with those relationships of scale in a more generative way.

**JK:** In one recent exhibition, I showed two works: a painting of a man with his head down, and a second painting based on a photograph of the first painting seen at an angle. In the exhibition, you first encountered the reproduction of the image of the man with his head down, and then as you looked through the nearby doorway into the gallery, you saw the original painting, but from an angle that resembled how it was depicted in the first work. This kind of performative installation, using sightlines and a kind of hall of mirrors of reproduction and repetition is difficult to describe in words, and was also a challenge to capture in a book.

**ST:** I'm really interested in ways that a physical object like a painting can be translated into a performance, and this idea that the act of walking into a physical gallery space is performative. The experience of an exhibition is similar to the kinds of ephemeral moments you get with performance. You can have these mental and bodily experiences and there's no way to document them. I think it's very interesting to see how that performance translates or does not from one media to another, such as how you, Jordan, were trying to document those performative moments in your book.

**KJH:** What does scale mean to you as a maker and how do you see that theme fitting into each other's' work?

**ST:** I make a lot of big work. A lot of the work I made when I started in CCA's the MFA program was pretty explicitly about protest. I think a lot about scale in terms of bodies in relation to each other, and in terms of quantities of bodies as markers of action. In pieces such as *C10H5CIN2* from 2019, a piece made up of bandanas I wore to cover my face while protesting in Standing Rock, I was thinking about what it means to be in an anonymous body in a group of other anonymous bodies. For example, at protests, including those happening around the world right now, everyone is in black or wearing a mask or a bandana over their face so they can't be identified later on. I think about the scale of events like that and how the size of a group has an impact on the feeling of a physical space or the ability to change politics.

**JK:** Yes, we absolutely must acknowledge this as a moment of widespread protest, and of bodies congregating in space to protest. We are seeing a new, more acute awareness of bodies being subject to large forces the scale of which is sometimes difficult to measure, apprehend, or represent: ideological forces, structural forces, and literal forces, like police and military violence. Framing a conversation about scale within this moment of upheaval could be a relevant and timely way to talk about art. It might even help distinguish or blur some of the boundaries between our lives as artists and those as citizens, so that we can start to think about how these identities intersect around issues of scale. I think that's something we can see in *C10H5CIN2*, Sonya. Scale can function as a tool for marking presence, but also as an abstraction or indicator of presences or forces that aren't necessarily visible. What an attempt to provide a sense of scale does, for example, is connect the abstraction that's in front of you with the "reality" of the object in real space—the way a line on a map corresponds to a highway in the terrain, for example—and to provide a way to imagine how one might navigate this space that is real but is elsewhere. This seems germane to bodies congregated in space to protest, as they perhaps represent other bodies located elsewhere at the same time, which aggregates to a different scale of protest.

**ST:** I think that describes this specific situation we're in at the moment. Yes, you can look at the protests city-by-city, from Oakland and San Francisco to Minneapolis, but each of these specific protests is part of a national and, to some degree, international, movement. Your single body at a protest with the people you're protesting with physically is also part of and represents the thousands of people protesting around the world for the same reasons. You're protesting with them conceptually; intellectually; politically. There are many levels to describing the scale of the protests happening around the world.

**JK:** I also suspect that the protests happening right now are ironically stronger in part because of the scale-less-ness of their visual presence online and in the media. For example, a protestor's social media and their individual phone camera prove invaluable tools with which to witness, document, and check power. These images, rooted in the most fundamental corporeal experience, all live and circulate in the scale-less space of the internet. The relationship between protest that finds expression in two places at once—the embodied experience of the here and now and in the scaleless internet space in which it is shared and documented— probably warrants further consideration and reflection. Maybe it would be helpful at this stage in the conversation to distinguish between size and scale?

**KJH:** How would you each define those terms?

**ST:** To me size is a technical term. It's just factual—there were one thousand people at City Hall, or something like that. There are more complications and layers woven into "scale," but I don't feel like I have a specific definition of it.

**JK:** If I'm not mistaken, the distinction is that size refers to the physical measurements of an object, whereas scale describes the correspondences between objects of different sizes. Scale is highly relational—and this is where I believe it becomes most interesting in the context of discussing the congregation of bodies, for example. A defining key, like on a map, is one way to recover, or imagine, size; so one can later understand the size of things. I should also note that we've barely even mentioned the ongoing COVID-19 pandemic yet, which is a health crisis of almost unimaginable *size*.

**KJH:** Right, but also due to the amount of people it has affected related to the overall population. If the same number of people were affected, but Earth was a planet double the size with double the population, it might be framed differently... Jordan, I know that in your practice you explore image appropriation and the role of the copy, as well as the different power dynamics that are present in the tense idea and practice of "original" and "copy." I think we also see power playing a role in one's decision to scale a copy up or down. In many ways, this moment is characterized by image circulation and how we're viewing powerful images of thousands of people on our tiny phone screens. How do you relate your own history of exploring image circulation to the ways the images of the current protests are circulated on the internet, outside of traditional media channels?

**JK:** Maybe I can try to break your question down into smaller parts. You rightly mentioned that in my work, I explore how an image circulates through different media and distribution systems and seek to track what happens to it on this route. For example, there's one image that I used about a decade ago that I've used and reused of a group of people looking at the sun through mylar. One iteration using this image is a series of silkscreen prints entitled *Eclipse* (2009). I have used this image in many different contexts: as a basis for a painting, an ad for an exhibition, a starting point for a set of prints, a two-sided poster... So this one image has moved through many different substrates.



**KJH:** Why do you return to that image?

**JK:** I was attracted to this image in part because of its potential to be read as a meditation on the filters through which all vision is mediated. But the context in which I was thinking about that in 2009 is different from the context in which I might think about today. When I look at the image today, the kinds of filters I think about are as much ideological as material. This perhaps represents a shift in how I am thinking about my own practice these days. Since I am in the process of working through this transition, I am not sure I can yet describe it in absolute terms. However, I do feel that the basic exploration of how an image relates to its medium and how this, in turn, relates to its context, such as who is "speaking," who is "hearing," and how meaning is generated in this interchange, remains interesting to me. Processing and changing an image's context puts pressure on those questions of power and provides an opportunity for reflection and re-evaluation. This is one reason why I believe I am attracted to using repetition in my work.

**KJH:** How does the repetition of images through different frameworks manifest in your own practice?

**JK:** I am interested in the structural level of how images circulate, and repetition helps make this visible.

**ST:** Something very interesting about Jordan's use of the same image through many different lenses is that sometimes the lens is a different medium, a different angle, a different size, or time itself—

*[Sonya Cuts Out]*

**JK:** The call just cut out. You'll have to repeat everything you just said about repetition!

**ST:** Repetition can be a marker of trauma. Not necessarily in all works where repetition is used as a tool, but certainly in the image of people looking at an eclipse you were referring to earlier. Your choice to reuse the image [that originally appeared in *Eclipse*] by using screen printing and in black and white almost suggests that the image itself has changed and deteriorated as time has passed. The aesthetic of a black and white image of people sitting on the sidewalk, though it's relatively recent, gives the viewer the feeling they are looking at a photograph of a protest from history. The image is affected by this new lens—that of the current moment in history we're experiencing.

**JK:** Repetition can lend insight into how history is written. When something is done again, it's already necessarily different from when it was done the first time. Even if a lot of its characteristics are the same, the built in delay and reiteration allows for new meanings to accrue. In the Contemporary Art History and Theory class I often teach, I trace the uses of the phrase "Mission Accomplished" as an example of how the context of the present can update, inflect, and cast new light even on the past. The "Mission Accomplished" NASA iterated when Apollo 11 landed on the moon in 1969 had a very different meaning than when it was shown on a banner during George W. Bush's "Mission Accomplished" speech from the aircraft carrier USS *Abraham Lincoln* in 2003. Whereas on the first occasion, it denoted a feel-good accomplishment (landing on the moon), by the time it is re-used, the phrase comes to mean the opposite, as the President intentionally tried to borrow the glow of its positive association to vindicate a putative military "victory" that never was quite so clear cut. Even though the phrase itself was ostensibly repeated verbatim, the context in which it was delivered created inverse meaning. I find this an interesting way to illustrate the pressure context puts any phrase or image, and repetition provides an opportunity to make this intelligible.

**KJH:** How do you see this phenomenon occurring in our current moment?

**JK:** In terms of the current moment, we can think about repetition as a technique of protest. For example, a large part of the experience of being at a protest is the repetition of phrases. Repetition brings extra visibility and power to and affirms the testimony of that which is being repeated. That process, in turn, allows those words to add up to something greater than the sum of its parts, like a mantra. This is especially true in cases in which people are repeating folks' names. This comes from the idea that a person's name needs to be acknowledged so that their life is acknowledged, and that the meaning or impact of the name changes as it is repeated. I don't have any particular conclusion to make about this, but these are observations which may point to one way in which we can map the aesthetics of protest tactics, such as language, and see them through a different lens.

**KJH:** We've discussed how scale has been used by protestors in this specific moment as a protest tactic. Yet, on top of this being a moment of COVID-19 and Black Lives Matter, it's also a longer moment of climate change and environmental destruction. Can scale be used as a tool to de-center the human perspective? Is that something that's important or interesting to you?

**ST:** Can you explain what you mean by de-center the human perspective?

**KJH:** We've been talking about how scale can be defined by our bodies, and our physical experience of the world. Are there ways that we can use a different, non-human scale to de-center our perspectives of the world? Is that even something that is interesting to do?

**ST:** I don't know. I think people connect to work that they feel represents their experience in some capacity. People can connect to work about our time and this moment specifically, to go back to the protests, on an intimate level. Not only can I, as a protestor, connect to the person standing in solidarity next to me on a personal level, but then the person next to them connects to the person next to them. That is a human scale, too. Similarly to a gallery setting, the viewer can connect to the work on that one-on-one level, but often that artwork is connected to theories, artworks, and peoples beyond the scope of the actual image one is encountering. Those immediate connections feel so crucial that I wouldn't want to think about how a viewer could skip them and immediately jump to seeing a work in the context of a larger scale. Art for me is meeting people at the human level.

**KJH:** The work you performed for *Playing with Scale Pt I* was a four-hour endurance performance. Would you consider that work to be digestible on a human scale? Four hours is a long time...

**ST:** No. But, I think the Instagram Live format actually made the performance more effective than it would have been in a gallery setting. It gave the viewer the opportunity to check in and check out of the performance, and engage with other audience members via the chat function, which isn't possible in a gallery setting where viewing is silent. The comments that popped up on the video while I was reading were really interesting to watch, since everyone in that digital space could be a part of the private conversations taking place. Through that digital format, people were engaging in an intimate way that wouldn't have been possible if they had been an audience sitting or standing for four hours in a gallery. It comes down to the contradictory scale of the phone. The performance was happening on this little phone screen, but it let my family in Boston and my family in Europe connect to my friends from CCA. All these people were watching and talking to each other while they were witnessing something happen. Changing the accessibility of a performance changes the scale of its audience.

**JK:** I think that scale is inherently human. It is a tool to key size to human experience. As humans, we might aspire to downsize, for example, without affecting our own bodily scale. I think that scale is always going to have a human perspective, because that is what it's for: translation into size for a human. An animal doesn't need to look at the scale on a map because an animal doesn't have the abstract capabilities to comprehend that one inch on a piece of paper represents one day of walking, for example. It's always going to be tied to human sensibility, intelligence, and codes. Scale can be a means of communicating something remotely that can be retranslated into a human size. This can be a very useful tool for artists and others, to communicate embodied experiences, perhaps especially in an era of quarantine, when we are physically separated and increasingly communicate through digital experiences.

**KJH:** Alright, so scale is tied to human experience. What, then, are some examples of artworks through history that, in your minds, have deliberately played with this definition of scale?

**JK:** An iconic piece that comes to my mind when you ask that question is Marcel Duchamp's *3 Standard Stoppages*, 1913-14. It consists of a wooden box, three meter-long threads glued to three canvas strips, and three wooden slats shaped along one edge to match the curve of the respective threads. The conceit is that Duchamp dropped the string on the floor and it fell in a curve that is necessarily shorter than a meter. Then he cut this curve into the bottom edge of the "meter" stick to show the difference between the theoretical meter and the (curved) meter-long piece of string. Among other things, I am attracted to the slippage between the theory and reality of a meter in this piece. Mel Bochner's work also comes to mind in this context. I think of an early work from his *Measurement Series*, *Actual Size*, 1968. It's a photograph of his arm and hand up against the wall that he printed at 100% scale. Quite brilliantly, he created a synchronicity between the indexicality of photographs and their own scale. I also want to note from my cursory understanding, many standards of measurement, and establishment of universal scale, derived from the human body.

A "foot" originally corresponded to the size of a literal human foot, and a "cubit" derived from the length of a forearm (this is likely what Bochner is referencing in *Actual Size*, now that I think about it).

**ST:** There was an artist, Tehching Hsieh, who did one-year time performances where he was clicking a time card every hour on the hour every day for a year. The work was called *Timeclock Piece*, 1980-1981, and he was exploring the scale of a year—more specifically, what is an hour in relation to a year. The artist took a "mugshot" of himself every time he punched the clock in his Manhattan studio, and lined up all the ephemera from this year's long performance in one installation. Repetition feels very intertwined with scale in that piece. Felix Gonzales-Torres's candy piles, such as *Portrait of Ross in L.A.*, 1991, also come to mind. These pieces of candy—these small increments—come together to create something much larger, physically and conceptually. One little piece of candy is just a little piece of candy, but thousands of little pieces of candy have this greater emotional and visual impact on the viewer. This relates to our earlier discussion of exploring bodies through ephemera—that a body can exist as a body, but when it exists through objects it enters into an interesting play between conceptual and physical space.

**KJH:** My own answer to the question is completely different. I was thinking of the history of trompe l'oeil paintings. Looking back into history, there were all these lores of great painters who were constantly competing to paint as realistically as possible—Zeuxis and Parrhasius of Ancient Greece, and Andrea Mantegna and Melozzo da Forli or Vittorio Capparicio and Jacobo de' Barbari of the Italian Quattrocento period. This is related to the concept of perceived scale you were discussing in your own work, Jordan. That in order to render something realistically, one must paint an object how it is perceived, and not how it really *is*. Is there a period in history that has influenced your work from the past or present?

**ST:** I find myself really interested in specific artists, not necessarily a specific time or movement. I draw a lot of influence from Punk and DIY culture within my work as well as my personal and political life, but those movements spanned many decades, and changed over the course of time. I spend a lot of time considering how to balance myself as an artist with my ethical responsibility to engage in political action and civic change. Drawing from a punk mindset, there is an intersection between creating art and creating change, but at some point you've got to put making aside and get out into the streets to make a difference.

**JK:** There's a history to the idea that art should be about one's own time. That was not always the case. Ideas and ideologies have histories, and we can pinpoint when the idea of "contemporary art" was formulated in an art context. The mandate for much historical European art, for example, was that it needed to illustrate stories from the classical world or the Christian Bible. The idea to make contemporary art—and note the word's etymology, as it comes from the Latin *con tempus*, literally means "together with time"—is itself an idea connected to modernity. Charles Baudelaire famously coined the phrase "the painter of Modern Life" in the 1860s. The idea there was that to be an artist "together with time" at the beginning of modernity meant to address the contemporary. Inasmuch as that term remains a directive—to make art that responds to your own moment—it also remains indebted to the history of such a concept. I'm not sure that I make work about my own time, but I know that to make work about one's time is to create art that participates in criteria that have roots in modernity. Even to speak back to those criteria and revise or revisit them is still speaking to ideas that come up in a certain place in time, in a specific way of practicing art.

# Towards the Ecological Age

An interview with  
Emmaline Payette  
by Emily Markert



In June 2020, amidst a national movement in the name of racial equality and justice, Emily Markert spoke with Emmaline Payette via video chat to discuss how these issues are intrinsically connected to another important and topical issue: environmentalism. Payette's work spans a variety of media and scales, and she works both independently and with collaborators, but her entire practice centers around intersectional environmentalism. This conversation has been edited for clarity.

**Emily Markert:** To begin, you emailed me about your interest in scale as it relates to sustainability and amplifying BIPOC environmental practices and activism. I came up with a few questions for you based on this idea, but perhaps you just want to dive into how you have been thinking about these topics and how they relate to your work or the concept of *Playing with Scale*. Although you can, of course, balloon out as widely as you like—the conversation can go in any direction from there.

**Emmaline Payette:** Okay, beautiful. Because my practice is so ecologically involved it has a tendency to balloon out within a vast web of ideas and issues. A lot of my work has to do with this idea of interconnection—in my mind I envision there are webs everywhere. I thought it would be helpful if I specifically talked about my project with you and how that project has manifested in other spaces.

**EM:** Yeah. I have seen of many of your different bodies of work, from your studio and in photos. Thinking in terms of scale, even though you are constantly grappling with huge and interwoven topics that affect society or the globe, a lot of your work is quite small. I don't want to use the words that this whole exhibition tries to protest, such as *dainty*, but the works come off a bit vulnerable in a way, and are definitely intimate, which is so counterintuitive considering the concepts you're working with. I think this is part of what makes your work legible and also really meaningful.

[1] Hyperobjects, as defined by Timothy Morton, are concepts or things so huge that we have difficulty perceiving them as anything more than abstract ideas, but they are in fact real and tangible.

**EP:** I think intimacy is a really nice way to describe it—intimacy in both the large scale and the small scale. I am interested in how intimately everything is connected, whether we acknowledge it or not. For example, one of the main ideas that I am thinking about right now is the indigenous concept that water is life—that we are made up of it, but then it's also this hyperobject as well.[1] It's both, and it's all a continuum. Even snowflakes are these beautiful little crisp water forms. I've really been interested in the act of watering as a performative act and also a healing act of mutual care or reciprocal care. I think that's a really beautiful example of the scale of intimacy as both grand and tiny.



Emmaline Payette, *Stoned Plastic*, 2019. Post-consumer plastic bags. Variable (6 pieces).

**EM:** Certainly when you're talking about sustaining life with water or by being able to breathe fresh air. Those are huge concepts on the scale of the planet and the individual—every human needs those things to survive.

**EP:** And not just humans, but all beings. I think that's what I'm really interested in: that we're actually not independent of anything. For example in my work, I think about how plastics and microplastics break down and become these little microscopic bits in our water, but then they're also these massive hyperobjects as well, because there are these massive amounts of plastic that will exist in landfills forever.

Something else interesting about plastic and sustainability is how the plastic industry has marketed recycling to be in an individual responsibility. They have really removed themselves from being responsible for producing this toxic material that is devastating our earth on a massive scale. I think it's so twisted that they have put that responsibility on us as individuals. And plastic is a byproduct of fossil fuels, so it's produced to help create profits for that industry, too.

**EM:** That makes me think of how a while back Poland Spring started making their bottle caps a little bit smaller to save plastic. But they were still producing thousands upon thousands of water bottles, so did this make a difference? What is a smaller cap really doing, other than making the consumer feel better about buying it? That's just an anecdotal example of what you're talking about on the capitalist scale I suppose.



Installation view of *Playing with Scale*.

**EP:** Yeah. The marketing of water is so bizarre. I remember a few years ago in Florida, Nestlé was trying to increase the amount of water it takes from freshwater springs to a million gallons a day. The whole issue was tied to property ownership of land. It was so weird that they were trying to own this beautiful, pristine water resource that is everyone's, and should benefit the local communities. And then in communities like Flint, Michigan and the Navajo Nation, people are denied access to safe running water, and are then forced to use bottled water. They are not given the infrastructure to access safe water themselves. The same companies that exploit native land then deny those communities access to something as necessary as water.

**EM:** What you're bringing up also speaks to how the impact of these practices against the environment reveal themselves to be harmful most often in marginalized communities of color, especially in this country.

**EP:** Specifically, Black and Indigenous communities.

**EM:** Obviously, you do so much research into the topics that you go on to address in your art. I'm wondering if you have started considering these issues, which are especially prescient at the current moment, more recently, or if they are core to your practice? To put it another way: even if these issues are close to your heart from the perspective of being an ally or an activist, have they always manifested in your art? Do you even draw that kind of line?

**EP:** It may be relevant for me to say here my background is actually in environmental anthropology. I come from an art and design family, but I studied environmental anthropology in college, with a specific focus on the systematic exclusion of Indigenous wisdom and knowledge from the science and study of how to conserve and take care of our ecosystems. In my art practice I try to hold fossil fuel industries accountable and shed light on the toxicity of consumerism and capitalist consumption by looking at how like western American culture has this very problematic relationship with the wild world.

I say "wild" instead of "nature" because I find that word to be problematic. We are nature. Humans are nature. Chemistry is nature. It's all "natural." I like to use words such as ecosystems and ecology and wild to talk about spaces that aren't domesticated or as.. maybe.. impacted by humans—although, of course, everything's impacted by humans now since we're in the Anthropocene...

**EM:** Spaces that are less actively or consistently controlled.

**EP:** Yeah. Actively. I sometimes struggle with language and finding words—which is why I'm a visual artist—because these topics aren't really described by our current systems of language.

**EM:** I think that is a really valuable reframing. Even if it's challenging for you, it's interesting that you have ruled out certain vernacular terms inadequate for describing your practice or the wider world. Whereas a word like "ecosystem" is one used in primary school all the time, and I know exactly what it means, but I couldn't tell you the last time I used it in a conversation or in writing. Now it's just one of those words I see curators use as a poetic synonym from time to time. I think it's also very valuable to question what "nature" means when we can go to a store and buy "natural" snacks or "natural" shampoo.

**EP:** Yeah, think of "natural flavors." That statement is correct, but it doesn't mean what our minds think it means. Habitat and inhabiting are some other words I like to use to talk about our human placement within this huge interconnected system.

So back to your question. I started off as a landscape painter and would paint these abrasive lines over these pristine landscapes as a way of visualizing how American culture interacts with the landscape by trying to order it and control it. These abrasive marks representing the raping and pillaging of the land that has taken place. So my work has always been a critique of colonial white capitalist consumer relationships with our ecosystems and with our environments. Parallel to this, I am interested in Black and Indigenous communities' relationships with the land.

As a student I lived and studied in Tasmania in Australia, focusing on Australian Aboriginals, but more recently Turtle Island Aboriginals. With the wisdom and knowledge they hold they can teach us how to be stewards of the land and have a reciprocal relationship with it as it cares for us and provides us with water, food, and air. How do we reciprocate and give back to the earth? What is the earth telling us and how do we listen to the earth? What gifts do I, as a human, have to give? In my practice, for example, I will plant plants all over Bushwick, Brooklyn, such as sunflowers, which are both pollinators and plants that leach heavy metals out of the soil. I am just trying to be a better steward of and caregiver to this beautiful, amazing earth that we have been gifted.

**EM:** Are there specific Indigenous groups that you work with or try to learn from as you do research, perhaps specific to your local surroundings? Knowing that this is living knowledge and that these communities may have been exploited but have not disappeared, I'm wondering how you go about collecting or receiving this knowledge?

**EP:** When I was working in Tasmania, I interned with the Parks and Wildlife department. Unfortunately in Tasmania there was a genocide in the early 19th century, so everyone there is at least part white, but there is still an active Aboriginal presence. I would interview the Aboriginals who worked in the Parks department in janitorial roles. These were extremely brilliant humans who had a lot of incredible and beneficial knowledge to share, but they worked these low-level jobs and were not included in any policy-making conversations. The white senior management staff practiced Western ideas of forest management and not Aboriginal ideas. For example, fire burning is a very important way to maintain the land in Tasmania, but that was considered destructive by the Parks, even though it is a way of caring for the land. I also spoke with some scholars who are Aboriginal while I was there.

Nowadays I do quite a bit of reading. Currently, I'm reading the most eye-opening, heart-opening, mind-opening book called *Braiding Sweetgrass: Indigenous Wisdom, Scientific Knowledge, and the Teachings of Plants* by Robin Wall Kimmerer. It has been so healing, especially with everything going on around us, from the pandemic to the anti-racist activism that's happening in response to police brutality and systematic oppression here on Turtle Island. (Turtle Island is the native identity of the United States and the Americas.) In the book, Kimmerer talks about how she was raised in a Western education system, but she worked very hard as an adult to find leaders who have held onto stories and knowledge from her tribe. There has been such an active erasure of these communities' wisdom and knowledge and rituals, but they are still alive and well.

A few weeks ago I listened to a Zoom call with mostly Indigenous women during which they shared their thoughts on what is happening with the pandemic. There has been a lot of interesting reflections on what's with the fires burning in Australia and the Amazon. Those forests are part of the cardiovascular system of our earth. Covid-19, then, is a symptom of humans not caring for the Earth's cardiovascular system, and the virus itself has an effect on our own cardiovascular systems.

Unfortunately, I don't have a ton of personal relationships with the Indigenous community of the occupied land of the Rockaway, Wappinger, Canarsie, and Lenape, which is New York City. As a white person and an outsider, it's totally understandable that having a relationship with me may not be of interest to them. But I can access a ton of information on the internet. I follow Indigenous leaders on social media. And there was a huge resurgence of Indigenous voices in the mainstream media during Standing Rock, which made that information more accessible to me as a White person.

**EM:** That's an interesting point, and I think Standing Rock and the pandemic actually have something in common in this way. For example, the Navajo Nation is not part of the everyday collective consciousness of most Americans. I'm sure some people have never even heard of it, or if they have, they could never locate it on a map. However, due to their enormously high coronavirus infection rate and the fact that they've been really struggling with medical resources, this community has reemerged in the news cycle. Of course, this news still isn't covered as prominently as it should be, but it seems like it takes a horrific event, like Standing Rock or a pandemic, for Americans to collectively turn their attention to these communities and be reminded that they are living communities.

To return to your practice, though, it sounds like a word like "sustainability" can describe many aspects of your practice. You consider environmental sustainability, but you also try to sustain or draw attention to older knowledge and wisdom.

**EP:** Well, that word is interesting, because the sustainability movement was founded by Indigenous and Black people due to environmental injustices. We have a very whitewashed idea of sustainability as it relates to conservation and keeping the land pristine, without realizing that Indigenous and Black people have been fighting for the land since it was colonized.

I was previously working at a company—I no longer work there due to issues of racism—where someone mentioned that children started the sustainability movement. I was like, no, Indigenous and Black people started that movement, because we are so connected to the earth, that if the land we are on is not healthy, we will not be healthy. As a White person I know this is not my legacy, but I try to learn from these communities how to participate in sustainability in a really meaningful, lasting way.



Also, my cousin is married to a human from Navajo Nation, and their children are Navajo, so I have this personal connection to that issue in particular, out of concern for my family.

**EM:** That's admittedly a hard line to toe sometimes, given how one presents oneself or one's background. I, too, am constantly weighing the ways in which I can properly respect and admire Indigenous cultures in a way that is not diminutive and does not come from a place of supremacy or a savior complex. I have seen many conversations in the media in recent weeks wherein people ask what is wrong with White people listening or dancing to Black music, for example. The issue stems from not understanding or acknowledging the cultural context for that music and the larger systems and struggles that culture faces.

**EP:** One of the amazing things that Robin Wall Kimmerer articulates is "living with gratitude" and reciprocity through mutual gift-giving. I do this in my own practice. For example, I will sell my work in order to purchase work by amazing Black and Indigenous artists. I want to use my privilege to support and amplify their work.

This idea of reciprocity and amplification also relates back to my stone works. I'm really interested in creating habitats or spaces for other artists to show their work in or exist in. I did a show with some dear friends and beautiful collaborators, Tara-Jo Tashna and Stephen Hill, who were at the time part of an experimental R&B music group called Dey. They performed a work for Spittle of the Moon in the dome during Sunday Sessions at MoMA PS1 in 2017 using my rocks as a habitat for the performance. Stephen was performing a DJ set on a rock mound, and Tara-Jo was singing and standing in the space, and then four other artists—DeVonn Francis, Aarron Ricks, Destiny Be and Joy Norton—were performing with the rocks as places of rest. I like to create these habitats as a way of amplifying other makers' voices and ideas, and I am so fortunate that Black and queer artists include me in their work, too.



*Dey, Spittle of Moon*, 2017. Performed at Sunday Sessions, MoMA PS1. ECO AGE installation made in collaboration with Dey. Sounds by Dey (Tara-Jo Tashna and Stephen Hill), movement by DeVonn Francis, Aarron Ricks, Destiny Be and Joy Norton. Photo: Walter Wlodarczk.

I collaborated with Aarron Ricks on a performance at Otion Front Studios called *Baptism*, about their growing up in the Pentecostal church as a queer person. They were not able to be baptized because they were never able to speak in tongues, which had a lot to do with self-shame about their queerness, which was not okay in the church. This performance was a way for them to reclaim their baptism, and it was really beautiful. For the piece, my partner, Paulapart, and I created the space for Aarron to perform in. Paula and I work together a lot as part of a collaborative project called ECO AGE. Paula makes shells with speakers inside them, so these works can literally amplify the voice of the performers. Another artist we have collaborated with is Kelsey Lu, who sang through Paula's shells alongside recordings of crickets and whale and seal songs as part of our first two ECO AGE happenings.

I also recently worked with Maiya Redding, an amazing Black choreographer, to put on a performance at Norte Maar as part of CounterPointe 8, a collaboration between six female dance-makers and six visual artists. I created a space in which she choreographed and a piece performed by Nikki d'Arnault about self-reflection and self-love, using some of my mirror pieces; my reflecting pools.

**EM:** It sounds like in each of these performances your works are quietly present, taking up space but also sort of deliberately (and perhaps literally) side-lined. They stand in support of the person or ideas being conveyed at the center of the piece. With these kinds of collaborations, are you approached by the artists? It sounds like you have an ongoing relationship with a number of them, but I'm wondering how these specific projects come about, especially because your pieces that are used in the performances are pre-existing works, if I'm not mistaken.

**EP:** Well, ECO AGE is really all about creating spaces for connectivity, imagining a future Ecological Ege, in which we are no longer centered on the individual human, but centered on the environment; ecologically centered.

I met Tara-Jo through a friend. She was very into my rock pieces and my collaborative spirit. I was able to form all sorts of really beautiful, important relationships to myself and my practice through connecting with her. I met Aarron through her, who has become one of my very dear friends, too.



Aaron Ricks. *Baptism*. 2019.  
Performed at Otion Front Studios.  
Performance and apparel by Aarron Ricks,  
featuring sculptures by Emmaline Payette  
and Paulapart for ECO AGE.  
sounds by Devi Mambouka,  
guitar by Cian ODay, and video by Josh Lee.

I was invited to do the Norte Maar piece by the organization, which is predominantly run by older white folks, but they are making efforts to amplify other voices and work with local communities. Norte Maar decided how to partner up the dancers and visual artists. I believe they partnered me with Maiya because they know that being a good ally is something important that I am working—and because we are both younger artists.

I've also used my pieces to create spaces for performances that are more meditative, such as the audience stacking the rocks in reflection or meditation.

**EM:** Your rocks are just one example of a body of work in which you use something that is not recyclable and therefore not sustainable (namely, plastic bags). It's interesting, though, that they are then used to create a set, for lack of a better word, for something ephemeral, like a performance.

**EP:** We are currently in the Information Age. I hope that with our next cultural shift the new paradigm will be the Eco-Age. Unfortunately right now these spaces are ephemeral, but I hope that is just the position we are in right now. Hopefully, eventually, these types of spaces would be everywhere, as people continue to open their hearts and minds to other ways of living and functioning, moving away from the individual and towards the collective Ecological Age.

**EM:** Of course a creative performance is necessarily ephemeral, but it sounds like these pieces all sort of optimistically propose that what you're seeing could be the future if we were to collectively come together to both imagine and then realize this future.

**EP:** Yeah, that's the goal.

**EM:** Collaboration is a really important tool for accessing that kind of alternative future. And there is a certain optimism conveyed in this kind of work. I'm not sure if you would use the word "optimism" to describe your practice, but I do feel like many of your works have this element of hope. The viewer is required to do some digging or learning to fully understand it, but once they understand and work past the often painful facts or histories you are exploring, they can achieve a level of understanding that might result in their decision to take action for the future, in a hopeful way.

**EP:** Yes, I have always used my work as a way of engaging in those conversations. We have so much knowledge and so many resources available to help us make that kind of shift. I have also previously worked as an educator, before I came to New York to pursue art seriously, so I use my background in both environmental anthropology and as an educator in my practice to create spaces for learning and ecological thinking.

My work oscillates between the self and the family and the ecosystem. Some of the stones are made from one plastic bag, and then I have one made from 2,500 bags. The works show the scale of how one individual's actions relate to collective action. I try to explore all of this simultaneously, because that's how the ideas exist in the world: all of these things are happening at once.

**EM:** Are there any artists or figures that you think are doing important work related to some of these topics we've addressed, or who inspire you?

**EP:** Off the top of my head, if I think about artists that I look to or am drawn to, a lot of them happen to be Black artists. Many of them are men, but that's probably because they have more of a visible presence than Black women in institutions. I love El Anatsui's work, in which he repurposes metal scraps and materials from plastic bottles, which is another example of how Indigenous and Black people have historically always worked to avoid creating waste.

I love Rashid Johnson's use of plants in his work. The materiality of his work is gorgeous. I think of materiality in terms not only of cultural connections but also earth connections—cultural ecology. A lot of the plants he uses are native to Africa, as are most of the house plants people have here in America. I also think of Nick Cave's use of materials to create his sculptures such as old lamps and iron flowers—using materials from your environment.

When I was creating paintings, I often looked to Julie Mehretu. There are also some amazing artists I admire who don't necessarily directly influence my practice. Jean-Michel Basquiat, for example, is someone who I was introduced to when I was very young. He used what he had available to him to create his works, which reflected his own ecosystems.

**EM:** You are mentioning many artists who are fairly ubiquitous in the art world, although I doubt that many people who collect or exhibit their work would imagine their names coming up in a conversation about environmental activism. There are so many artists who work with found objects and household materials, but I feel their resourcefulness is often misread as purely innovative—a new lens through which to look at something familiar—rather than dictated by cultural and environmental circumstances. This helps situate everything you have mentioned related to your practice into the larger picture of contemporary art, rather than relegating “environmentalism” to the sidelines, even if the reason these artists' works sell for millions of dollars has nothing to do with the practice of environmentalism.

This also relates to something you and I spoke about when I asked you about participating in *Playing with Scale* back in January. When I first asked about how scale influences your work, you were one of several artists I spoke with whose first response was, well, scale is informed by how much studio space you have and what materials you can carry and how much money you have to pay for those resources.

**EP:** Well, it's interesting that you mention selling work for millions of dollars and the art market in general, and also the cost of trying to create work. I have really struggled to create work and also be anticapitalist. How can I support myself with my practice, but also stand up against these weird systems of commodification? How do we support artists who create these amazing gifts outside of capitalism?

**EM:** I feel like that has been the key question for many artists for decades. It makes sense that given your other interests this would be a question for you, too.

**EP:** I also want to make sure credit is given where credit is due when it comes to the artists whose work sells for huge amounts. Found object art was largely initiated by Black artists, but Robert Rauschenberg popularized it as a mainstream White artist. Picasso acknowledged that he was inspired by African imagery and culture, but he and many other White men have gotten so much recognition and money from their work. But what have the people who inspired them gotten? I think we need to better acknowledge where these practices and inspirations came from, so I am trying to create spaces that give credit to Black and Indigenous makers and the wisdom of these cultures as the originators of so many of our contemporary ideas and practices. I want to hold myself accountable for where these ideas come from and not claim ownership.

**EM:** Is there anything we haven't yet discussed that you want to make sure we address?

**EP:** Well, there are a couple other people who have really inspired me who I didn't mention earlier. My neighbor at my studio in Bushwick, Rico Gatson, has really served as a mentor to me, especially as someone who amplifies Black voices in his work.

He did a beautiful piece in the 167th Street subway station by the Bronx Museum, where he created these beautiful mosaics of brilliant Black leaders and creatives like Angela Davis with these beams of color emanating from her. Some other names that come to mind are Natalie Ball, an indigenous artist who works often with repurposed objects, and Nicholas Galanin, who created a grave for a monument to Captain James Cook for the Sydney Biennale this year, called *Shadow on the land, an excavation and bush burial* (2020).

Timothy Morton has really influenced my practice as well. He is white, but a thinker and writer who wrote *The Ecological Thought and Hyperobjects: Philosophy and Ecology After the End of the World*. His exploration of these ideas, especially hyperobjects and object-oriented ontology, has been really influential.

Someone else I am following who has been coming up a lot right now, especially in the digital world, is Ayana Elizabeth Johnson, a brilliant marine biologist and founder of Ocean Collective, which does really interesting projects towards conserving the oceans and sustainability in urban settings. Her work also speaks to the connection between science and art, which is really important to my practice and my research, although I didn't touch on it in this conversation very much.

**EM:** There are just so many dimensions to your work. For example, we also didn't discuss eco-feminism, which does describe your work in many ways.

**EP:** I would identify as queer eco-feminist. I think ecofeminism doesn't quite get at what I am interested in. It's too exclusionary, because of its white supremacist undertones. But now I prefer intersectional environmentalism. Like "habitat" or "ecosystem," there is always a better, more inclusive, and more apt term.



# PLAYING WITH BALLS

PLAYING WITH BALLS  
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PLAYERS  
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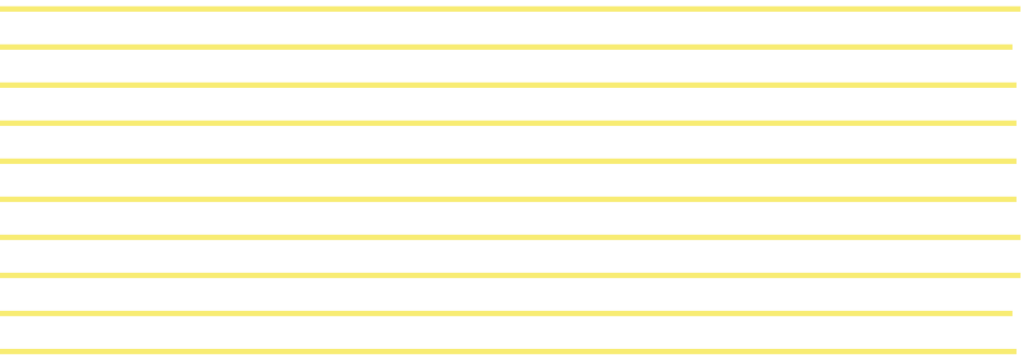
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Part III.  
**Performing  
Scale**

# Taxed Time: Revisiting a Durational Performance

Emily Markert

On April 15, 2020, Sonya Thorne co-opted the PLAYSPACE Gallery Instagram account to perform a virtual live reading of the Massachusetts state tax code.

Since 1955, April 15 has been known as Tax Day, or the date by which all American taxpayers must submit their income tax return paperwork to the government. In February, we invited Thorne to create a performance within PLAYSPACE in reaction to the themes of *Playing with Scale* to be performed on this date. Thorne decided to interrogate the scale of Tax Day itself by reading the official tax return paperwork--a document containing vital information for all Americans, while at the same time prohibitively dense in language and length.

Due to the coronavirus pandemic, the deadline marked by Tax Day was moved to July for the year 2020, relegating April 15 to "just another day." However, we and Thorne decided that this only served to amplify the irony at the heart of this piece.

Thorne began reading at 2pm PST and finished more than four hours later, pausing only to reset the Instagram feed and sip a beer. The stability and consistency of her tenor and pace throughout the performance served to highlight the dryness and complexity of the document's drawn-out phrases and general repetitiveness. Her commitment to reading without emotional fluctuation allowed for the strange undulations of the text to reveal themselves. Unexpected words and phrases jumped out at the viewer.

Based in San Francisco but raised just outside of Boston, the exact tax document Thorne read was culled from her own financial records. As she read, she periodically came across her own name, signaling that the document was personal. Mixed in with technical jargon and run-on sentences of the tax code, the fleeting occurrences "Sonya Thorne" took on poetic qualities; a familiar and soothing respite from the relentless legal language. These reminders of the human impact of this large-scale and daunting document served to play with and poke holes in the financial and legislative systems that govern our daily lives.

To preserve Thorne's privacy, the following pages include not her own document, but the 2019 California 540NR Forms & Instructions for Nonresident or Part-Year Residents--an homage to the location of the gallery and the original site imagined for this performance.

TAX CODE

**The California 540NR  
Forms & Instructions  
2019 Nonresident or  
Part-Year Resident  
Booklet**



# CALIFORNIA 540NR

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Forms & Instructions

## 2019 Nonresident or Part-Year Resident Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair  
Malia M. Cohen, Member  
Keely Bosler, Member



COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED



STATE OF CALIFORNIA  
Franchise Tax Board

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## Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 15, 2020*	Last day to file and pay the 2019 amount you owe to avoid penalties and interest.* See form FTB 3519 for more information. * If you are living or traveling outside the United States on April 15, 2020, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
October 15, 2020	Last day to file or e-file your 2019 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2020.
April 15, 2020 June 15, 2020 September 15, 2020 January 15, 2021	The dates for 2020 estimated tax payments. Generally, you do not have to make estimated tax payments if the total of your California withholdings is 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment of estimated tax penalty. For more information, call 800.338.0505, select personal income tax, then select frequently asked questions, and enter code <b>208</b> .

## \$\$\$ for You

### Earned Income Tax Credit

- **Federal Earned Income Tax Credit (EIC)** – EIC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if you earned less than \$50,162 (\$55,952 if married filing jointly) and have qualifying children or you have no qualifying children and you earned less than \$15,570 (\$21,370 if married filing jointly). Go to the IRS website at [irs.gov/taxtopics](http://irs.gov/taxtopics) and choose topic **601**, see the federal income tax booklet; or go to [irs.gov](http://irs.gov) and search for **eitc assistant**.
- **California Earned Income Tax Credit (EITC)** – EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have wage income earned in California and/or net earnings from self-employment of less than \$30,001. You do not need a child to qualify. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **EITC** or get form FTB 3514, California Earned Income Tax Credit.

### Young Child Tax Credit

- **Young Child Tax Credit (YCTC)** – YCTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the CA EITC and you have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For more information, see the instructions for line 86, Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, and get form FTB 3514.

**Refund of Excess State Disability Insurance (SDI)** – If you worked for at least two employers during 2019 who together paid you more than \$118,371 in wages, you may qualify for a refund of excess SDI. See the instructions on page 15.

### Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Claiming a dependent already claimed on another return.
- The amount of refund or payments made on an original return does not match our records when amending your tax return.

- Claiming the wrong amount of withholding by incorrectly totaling or transferring the amounts from your W-2.
- Claiming the wrong amount of real estate withholding.
- Claiming the wrong amount of SDI.
- Claiming the wrong amount of exemption credits.

To avoid errors and to help process your tax return faster, use these helpful hints when preparing your tax return.

#### Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2018 tax return you requested to be applied to your 2019 estimated tax.

#### Claiming state disability insurance:

- Verify the amount of SDI used to figure the amount of excess SDI claimed on Form 540NR, line 84, matches amounts from your W-2's.

#### Claiming standard deduction or itemized deductions:

- See Form 540NR, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

#### Claiming withholding amounts:

- Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB to verify withheld amount or see instructions for line 81 of Form 540NR. Confirm only California income tax withheld is claimed.
- Verify real estate or other withholding amount from Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 593, Real Estate Withholding Tax Statement. See instructions for line 83 for Form 540NR.

#### Claiming refund or payments made on an original return when amending your tax return:

- Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB to check tax return records for refund or payments made.
- Verify the amount from your original return line 125 of Form 540NR and include any adjustment by FTB.

# Do I Have to File?

## Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2019 with sources in California, go to Step 1. For more details see page 6.

**Step 1:** Is your gross income (gross income is computed under California law and consists of all income you received from all sources in the form of money, goods, property, and services, that is not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

**Step 2:** Is your adjusted gross income (adjusted gross income is computed under California law and consists of your federal adjusted gross income from all sources, reduced or increased by all California income adjustments) more

than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

**Step 3:** If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File." Do those instructions apply to you? If yes, you have a filing requirement. If no, go to step 4.

**Step 4:** Are you married/RDP filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military Personnel.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65 65 or older	18,241	30,841	40,291	14,593	27,193	36,643
		24,341	33,791	41,351	20,693	30,143	37,703
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs)	36,485	49,085	58,535	29,190	41,790	51,240
	65 or older (one spouse/RDP)	42,585	52,035	59,595	35,290	44,740	52,300
	65 or older (both spouses/RDPs)	48,685	58,135	65,695	41,390	50,840	58,400
Qualifying widow(er)	Under 65 65 or older		30,841	40,291		27,193	36,643
			33,791	41,351		30,143	37,703
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 11 to figure your standard deduction.)					

## Requirements for Children with Investment Income

California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 and student under age 24 who received more than \$2,200 of investment income in 2019, complete Form 540NR and form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child.

If you qualify, you may elect to report your child's income of \$11,000 or less (but not less than \$1,100) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

## Other Situations When You Must File

If you have a tax liability for 2019 or owe any of the following taxes for 2019, you must file Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account.
- Tax for children under age 19 or a student under age 24 who have investment income greater than \$2,200 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

## Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered not in a domestic partnership.

**Exception:** If you file a joint tax return for federal, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

**Community Property States:** If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

### Single

You are single if **any** of the following is true on December 31, 2019:

- You were never married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2019, and did not remarry or enter into another registered domestic partnership in 2019.

### Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married or an RDP as of December 31, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter another registered domestic partnership in 2019.
- Your spouse/RDP died in 2020 before you filed a 2019 tax return.

### Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, or FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if you had a child living with you and you lived apart from your spouse/RDP during the entire last six months of 2019.

### Head of Household

For the specific requirements that must be met to qualify for head of household (HOH) filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if all of the following apply:

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **HOH**.

#### Qualifying Widow(er)

Check the box on Form 540NR, line 5 and use the joint tax return tax rates for 2019 if **all** five of the following apply:

- Your spouse/RDP died in 2017 or 2018 and you did not remarry or enter into another registered domestic partnership in 2019.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:
  - The child had gross income of \$4,200 or more;
  - The child filed a joint return, or
  - You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying widow(er)" filing status.

- This child lived in your home for all of 2019. Temporary absences, such as for vacation or school, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

#### Which Form To Use

Beginning in tax year 2019, Short Form 540NR, has been eliminated. Use Form 540NR if either you or your spouse/RDP were a nonresident or part-year resident in tax year 2019.

If you and your spouse/RDP were California residents during the entire tax year 2019, use Forms 540 or 540 2EZ. To download or order the 540 Personal Income Tax Booklet or the 540 2EZ Personal Income Tax Booklet, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see, "Where to Get Income Tax Forms and Publications."

## What's New and Other Important Information for 2019

### Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

**Conformity** – For updates regarding federal acts, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**.

### 2019 Tax Law Changes/What's New

**Health Care Mandate** – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to [coveredca.com](http://coveredca.com). For information about the penalty, go to [ftb.ca.gov/healthmandate](http://ftb.ca.gov/healthmandate).

**Voluntary Contributions** – You may contribute to the following new fund:

- Suicide Prevention Voluntary Tax Contribution Fund

**Loophole Closure and Small Business and Working Families Tax Relief Act of 2019** – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the IRC. California R&TC does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

**Like-Kind Exchanges** – The TCJA amended IRC Section 1031 limiting the nonrecognition of gain or loss on like-kind exchanges to real property held for productive use or investment. California conforms to this change under the TCJA for exchanges initiated after January 10, 2019. However, for California purposes, with regard to individuals, this limitation only applies to:

- A taxpayer who is a head of household, a surviving spouse, or spouse filing a joint return with adjusted gross income (AGI) of \$500,000 or more for the taxable year in which the exchange begins.
- Any other taxpayer filing an individual return with AGI of \$250,000 or more for the taxable year in which the exchange begins.

Get Schedule D-1, Sales of Business Property, for more information.

**Young Child Tax Credit** – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold

amount" of \$25,000, and completely phases out at \$30,000. For more information, see the instructions for line 86 of Form 540NR, and get form FTB 3514.

**Net Operating Loss (NOL) Carrybacks** – For taxable years beginning on or after January 1, 2019, net operating loss carrybacks are **not** allowed.

**Alimony** – California law does not conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). See Schedule CA (540NR) specific line instructions for more information.

**Small Business Accounting/Percentage of Completion Method** – For taxable years beginning on or after January 1, 2019, California law generally conforms to the TCJA's definition of small businesses as taxpayers whose average annual gross receipts over three years do not exceed \$25 million. These small businesses are exempt from the requirement of using the Percentage of Completion Method of accounting for any construction contract if the contract is estimated to be completed within two years from the date the contract was entered into. A taxpayer may elect to apply the provision regarding accounting for long term contracts to contracts entered into on or after January 1, 2018.

**Student Loan Discharged Due to Closure of a For-Profit School** – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. Additional information can be found in the instructions for California Schedule CA (540NR).

**Charitable Contribution and Business Expense Deduction Disallowance** – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For taxable years 2014 through 2018, file an amended Form 540NR and Schedule X to report the correct amount of charitable contribution and business expense deductions. Additional information can be found in the instructions of California Schedule CA (540NR).

**Real Estate Withholding Statement** – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

### Other Important Information

**California Earned Income Tax Credit (EITC)** – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **EITC** or get form FTB 3514.

**New Employment Credit** – The sunset date for the New Employment Credit is extended until taxable years beginning before January 1, 2026. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec** or get form FTB 3554, New Employment Credit.

**California Competes Tax Credit** – The sunset date for the California Competes Tax Credit is extended until taxable years beginning before January 1, 2030. For more information, go to the GO-Biz website at [business.ca.gov](http://business.ca.gov) or [ftb.ca.gov](http://ftb.ca.gov) and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

**Native American Earned Income Exemption** – For taxable years beginning on or after January 1, 2018, federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country are exempt from California taxation. This exemption applies only to earned income. Enrolled tribal members who receive per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Additional information can be found in the instructions for the Schedule CA (540NR) and form FTB 3504, Enrolled Tribal Member Certification.

**IRC Section 965 Deferred Foreign Income** – Under federal law, if you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

**Global Intangible Low-Taxed Income (GILTI) Under IRC Section 951A** – Under federal law, if you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

**Wrongful Incarceration Exclusion** – California law conforms to federal law excluding from gross income certain amounts received by wrongfully incarcerated individuals for taxable years beginning before, on, or after January 1, 2018. If you included income for wrongful incarceration in a prior taxable year, you can file an amended California personal income tax return for that year. If the normal statute of limitations has expired, you must file a claim by January 1, 2019.

**College Access Tax Credit** – For taxable years beginning on and after January 1, 2017, and before January 1, 2023, the College Access Tax Credit (CATC) is available to entities awarded the credit from the California Educational Facilities Authority (CEFA). The credit is 50% of the amount contributed by the taxpayer for the taxable year to the College Access Tax Credit Fund. The amount of the credit is allocated and certified by the CEFA. For more information, go to the CEFA website at [treasurer.ca.gov](http://treasurer.ca.gov) and search for **catc**.

**Schedule X, California Explanation of Amended Return Changes** – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previously filed income tax return. For additional information, see "Instructions for Filing a 2019 Amended Return" on page 27.

**Improper Withholding on Severance Paid to Veterans** – The Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

**New Donated Fresh Fruits or Vegetables Credit** – For taxable years beginning on or after January 1, 2017 and before January 1, 2022, qualified taxpayers may claim the New Donated Fresh Fruits or Vegetables Credit. This tax credit is for donations of fresh fruits or vegetables made to California food banks. The amount of the tax credit is 15% of the qualified value of the donated item, based on weighted average wholesale price. The credit may be claimed only on a timely filed original return. However, any credit not used in the taxable year may be carried forward up to seven years. For more information, get form FTB 3814, New Donated Fresh Fruits or Vegetables Credit.

**Low-Income Housing Credit – Allocations to Partners** – For partnerships owning projects that receive a preliminary reservation of the Low-Income Housing Credit (LIHC) before January 1, 2020, the prior law exception that requires a partnership to allocate the credit among partners based upon the partnership agreement is re-enacted.

**Sale of Credit** – For projects that receive a preliminary reservation of the LIHC beginning on or after January 1, 2016, and before January 1, 2020, a taxpayer may make an irrevocable election in its application to the California Tax Credit Allocation Committee to sell all or any portion of the LIHC allowed to one or more unrelated parties for each taxable year in which the credit is allowed. An original purchaser is allowed a one-time resale of that credit to one or more unrelated parties. For more information, get form FTB 3521, Low-Income Housing Credit, or go to the California Tax Credit Allocation Committee website at [treasurer.ca.gov/ctcac](http://treasurer.ca.gov/ctcac).

**California Achieving a Better Life Experience (ABLE) Program** – For taxable years beginning on or after January 1, 2016, the California Qualified ABLE Program was established and California generally conforms to the federal income tax treatment of ABLE accounts. This program was established to help blind or disabled U.S. residents save money in a tax-favored ABLE account to maintain health, independence, and quality of life. Additional information can be found in the instructions of form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

**New California Motion Picture and Television Production Credit** – For taxable years beginning on or after January 1, 2016, a new California motion picture and television production credit will be allowed to a qualified taxpayer. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).

- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

For more information, get form FTB 3541, California Motion Picture and Television Production Credit, form FTB 3551, Sale of Credit Attributable to an Independent Film, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **motion picture**, or go to the CFC website at [film.ca.gov](http://film.ca.gov) and search for **incentives**.

**Electronic Funds Withdrawal (EFW)** – Make extension or estimated tax payments using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

**Payments and Credits Applied to Use Tax** – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the instructions for California Form 540.

**Dependent Social Security Number (SSN)** – Taxpayers claiming an exemption credit must write each dependent's SSN in the spaces provided within line 10 for California Form 540NR.

**Financial Incentive for Seismic Improvement** – Taxpayers can exclude from gross income any amount received as loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or the California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. Additional information can be found in the instructions for California Schedule CA (540NR).

**Natural Heritage Preservation Credit** – For qualified contributions made on or after January 1, 2015, the credit carryover period has been extended to 15 years or until exhausted, whichever occurs first. Any unused credits remaining before January 1, 2015, will remain subject to an eight-year carryover provision. In addition, the period for when a qualified contribution is made, for which a tax credit will be allowed, has been extended to June 30, 2020.

**Disaster Losses** – For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Additional information can be found in the instructions for California form FTB 3805V, Net Operating Loss (NOL) Computation and NOL Disaster Loss Limitations – Individuals, Estates, and Trusts.

**Head of Household** – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

**New Employment Credit** – For taxable years beginning on or after January 1, 2014, and before January 1, 2021, the New Employment Credit (NEC) is available to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area, and receives a **tentative credit reservation** for that qualified full-time employee. In addition, an **annual certification of employment** is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California. Any credits not used in the taxable year may be carried forward up to five years. If a qualified employee is terminated within the first 36 months after beginning employment, the employer may be required to recapture previously taken credits. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec** or get form FTB 3554, New Employment Credit.

**Repeal of Geographically Targeted Economic Development Area Tax Incentives** The California legislature repealed and made changes to all of the Geographically Targeted Economic Development Area (G-TEDA) Tax Incentives. Enterprise Zones (EZ) and Local Agency Military Base Recovery Areas (LAMBRA) were repealed on January 1, 2014. The Targeted Tax Areas (TTA) and Manufacturing Enhancement Areas (MEA) both expired on December 31, 2012. For more information, get the applicable EDA booklet.

**California Competes Tax Credit** – For taxable years beginning on and after January 1, 2014, and before January 1, 2030, the California Competes Tax Credit is available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by the Governor's Office of Business and Economic Development (GO-Biz) and approved by the California Competes Tax Credit Committee. The California Competes Tax Credit only applies to state income or franchise tax. Taxpayers who are awarded a contract by the committee will claim the credit on their income or franchise tax returns using credit code 233. The credit can reduce tax below the tentative minimum tax. Any credits not used in the taxable year may be carried forward up to six years. For more

information, go to the GO-Biz website at [business.ca.gov](http://business.ca.gov) or [ftb.ca.gov](http://ftb.ca.gov) and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

**Like-Kind Exchanges** – California requires taxpayers who exchange property located in California for like-kind property located outside of California under IRC Section 1031, to file an annual information return with the FTB. For more information, get form FTB 3840, California Like-Kind Exchanges, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **like kind**.

**Mandatory Electronic Payments** – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on FTB's website, EFW as part of the e-file tax return, or your credit card.

**Estimated Tax Payments** – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than \$500 (\$250 for married/RDP filing separately) do not need to make estimated tax payments.

**Backup Withholding** – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the IRS are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **backup withholding**.

**Registered Domestic Partners (RDP)** – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Direct Deposit Refund** – You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Please be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit [scholarshare529.com](http://scholarshare529.com) for instructions.

**Group Nonresident Returns (also known as Composite Returns)** – For taxable years beginning on or after January 1, 2009:

- Group nonresident returns may include less than two nonresident individuals.
- Nonresident individuals with more than \$1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on their entire California taxable income if they elect to be part of the group return.

See FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more information.

**California Disclosure Obligations** – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886 or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING  
ABS 389 MS F340  
FRANCHISE TAX BOARD  
PO BOX 1673  
SACRAMENTO CA 95812-9900

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **disclosure obligation**.

## How Nonresidents and Part-Year Residents Are Taxed

### General Information

Nonresidents of California who received California sourced income in 2019, or moved into or out of California in 2019, file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income received while you resided in California and the income you received from California sources while a nonresident.

If you file Form 540NR, use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. You determine your California tax by multiplying your California taxable income by an effective tax rate. The effective tax rate is the tax on total taxable income, taken from the tax table, divided by total taxable income. You may also qualify for California tax credits, which reduces the amount of California tax you owe.

If you were a resident of California for all of 2019 get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

For more information on the taxation of nonresidents and part-year residents, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency. Go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see “Where To Get Income Tax Forms and Publications.”

### Pension Income of Retirees Who Move to Another State

#### Nonresidents of California Receiving a California Pension

California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

#### California Residents Receiving an Out-of-State Pension

In general California residents are taxed on all income, including income from sources outside California. Therefore, a pension attributable to services performed outside California but received after you become a California resident is taxable.

For more information about pensions, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and get FTB Pub. 1005, Pension and Annuity Guidelines.

### Temporary and Transitory Absences from California

If you are domiciled in California and you worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse/RDP who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract, or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and get FTB Pub. 1031.

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## Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company, or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the group Form 540NR.

## Military Servicemembers

Active duty military servicemembers go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and get FTB Pub. 1032, Tax Information for Military Personnel.

Servicemembers domiciled outside of California, and their spouses/RDPs, exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**



# 2019 Instructions for Form 540NR

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

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

### Before You Begin

Complete your federal income tax return (Form 1040, U.S. Individual Income Tax Return; Form 1040-SR, U.S. Tax Return for Seniors; Form 1040NR, U.S. Nonresident Alien Income Tax Return; or Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents) before you begin your Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Use information from your federal income tax return to complete your Form 540NR. Complete and mail Form 540NR by April 15, 2020. If unable to mail your return by this date see page 2.

To get forms and publications referred to in these instructions, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see "Where To Get Income Tax Forms and Publications."



You may qualify for the federal earned income tax credit. See page 2 for more information.

**Note:** The lines on Form 540NR are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Form 540NR. So the line number that follows line 19 on Form 540NR is line 31.

**Caution:** Form 540NR has five sides. If filing Form 540NR, you must send all five sides to the Franchise Tax Board (FTB).

If you need to amend your Form 540NR, complete an amended Form 540NR and check the box at the top of Form 540NR indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540NR. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 27.

### Filing in Your Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your Social Security Number(s) or Individual Taxpayer Identification Number(s) at the top of Form 540NR, Side 1.
- Print numbers and CAPITAL LETTERS in the space provided. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. **Do not** enter a dash or the word "NONE."

### Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of Form 540NR.

#### Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

#### Additional Information

Use the Additional Information field for "In-Care-of" name and other supplemental address information only.

#### Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

#### Principal Business Activity (PBA) Code

For federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040 or 1040-SR), line B.

#### Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

#### Prior Name

If you or your spouse/RDP filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

### Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSNs in the spaces provided. If you file a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. It is a nine-digit number that always starts with the number 9.

### Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Usually, your California filing status must be the same as the filing status you used on your federal income tax return.

**Exception for Married Taxpayers Who File a Joint Federal Income Tax Return** – You may file separate California returns if either spouse was either of the following:

- An active member of the United States Armed Forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

**Caution - Community Property States:** If either spouse earned California source income while domiciled in a community property state, the community income will be split equally between the spouses. Both spouses will have California source income and they will **not** qualify for the nonresident spouse exception. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

If you did not file a federal tax return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

Registered domestic partners (RDPs) who file single for federal **must file** married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

**Nonresident Alien** – A joint tax return may be filed if, in the case of a nonresident alien married to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

**If You Filed Federal Form 1040NR or Form 1040NR-EZ**, you do not qualify to use the head of household or married/RDP filing jointly filing statuses. Instead, use single, married/RDP filing separately, or qualifying widow(er) filing status, whichever applies to you.

**If You File as Head of Household**, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, California Head of Household Filing Status, for more information. See "Where To Get Income Tax Forms and Publications."

## Exemptions

### Line 6 – Can be Claimed as a Dependent

Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

### Line 7 – Personal Exemptions

Did you check the box on line 6?

**No** Follow the instructions on Form 540NR, line 7.

**Yes** Ignore the instructions on Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Form 540NR indicating that you or your spouse/RDP is visually impaired. If you e-file, attach any requested forms, schedules and documents according to your software's instructions. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2019\*, you should claim an additional exemption credit on line 9. If you are married/or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See "Voluntary Contribution Fund Descriptions" for more information.

\*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

### Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

## Total Taxable Income

Refer to your completed federal income tax return to complete this section.

### Line 12 – California Wages

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

### Line 13 – Federal Adjusted Gross Income (AGI) from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on Form 540NR, line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Account
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing single, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040 or 1040-SR. Transfer the amount from the California RDP Adjustments Worksheet, line 23, column D, or federal pro forma Form 1040 or 1040-SR, line 8b, to Form 540NR, line 13.

### Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), Part II, line 23, column B)

If there are differences between your federal and California income, i.e. social security, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column B on Form 540NR, line 14.

If the amount on Schedule CA (540NR), Part II, line 23, column B is a negative number, do not transfer it to Form 540NR, line 14 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 16.

### Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

### Line 16 – California Adjustments — Additions (from Schedule CA (540NR), Part II, line 23, column C)

If there are differences between your federal and California deductions, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column C on Form 540NR, line 16.

If the amount on Schedule CA (540NR), Part II, line 23, column C is a negative number, do not transfer it to Form 540NR, line 16 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 14.

### Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should match the amount on Schedule CA (540NR), Part II, line 23, column D.

**Line 18 – California Itemized Deductions or California Standard Deduction**

Decide whether to itemize your deductions, such as charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law).
- Standard deduction.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married/or an RDP and filing separate Form 540NR, 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, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, see the California Standard Deduction Worksheet for Dependents.

**Itemized Deductions.** Figure your California itemized deductions by completing Schedule CA (540NR), Part III, lines 1 through 30. Enter the result on Form 540NR, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540NR, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box on Side 3, Part III of the Schedule CA (540NR), and complete Part III. Attach both the federal Schedule A (Form 1040 or 1040-SR) and California Schedule CA (540NR) to the back of your tax return.

**Standard Deduction.** Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, instead.

California Standard Deduction Chart for Most People	
Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.	
Your Filing Status	Enter On Line 18
1 – Single . . . . .	\$4,537
2 – Married/RDP filing jointly . . . . .	\$9,074
3 – Married/RDP filing separately . . . . .	\$4,537
4 – Head of household . . . . .	\$9,074
5 – Qualifying widow(er) . . . . .	\$9,074
The California standard deduction amounts are less than the federal standard deduction amounts.	

California Standard Deduction Worksheet for Dependents	
Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return. <b>Use whole dollars only.</b>	
1. Enter your earned income from: line 2 of the “Standard Deduction Worksheet for Dependents” in the instructions for federal Form 1040 or 1040-SR. . . . .	1 _____
2. Minimum standard deduction . . . . .	2 <b>\$1,100.00</b>
3. Enter the <b>larger</b> of line 1 or line 2 here . . . . .	3 _____
4. Enter the amount shown for your filing status:	} 4 _____
• Single or married/RDP filing separately, enter \$4,537	
• Married/RDP filing jointly, head of household, or qualifying widow(er), enter \$9,074	
5. <b>Standard deduction.</b> Enter the <b>smaller</b> of line 3 or line 4 here and on the Form 540NR, line 18 . . . . .	5 _____

**Line 19 – Taxable Income**

**Capital Construction Fund (CCF).** If you claim a deduction on your federal Form 1040 or 1040-SR, line 11b for a contribution made to a CCF set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter “CCF” and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

**California Taxable Income**

When you figure your tax, use the correct filing status and taxable income amount.

**Line 31 – Tax**



e-file and you won't have to do the math. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **efile**.

To figure your tax on the amount on line 19, use one of the following methods and check the matching box on line 31:

- **Tax Table.** If your taxable income on line 19 is \$100,000 or less, use the tax table beginning on page 87. Use the correct filing status column in the tax table.
- **Tax Rate Schedules.** If your taxable income on line 19 is over \$100,000, use the tax rate schedules on page 92.
- **FTB 3800.** Generally, you use form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child who was 18 and under or a student under age 24 on January 1, 2020, and who had more than \$2,200 of investment income. Attach form FTB 3800 to the child's Form 540NR.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of \$11,000 or less (but not less than \$1,100) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child 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](http://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 adjusted gross income (AGI) on line 13 is more than the amount listed on the next page for your filing status, your credits will be limited.

If your filing status is: Is Form 540NR,  
line 13 more than:

Single or married/RDP filing separately	.....	\$200,534
Married/RDP filing jointly or qualifying widow(er)	.....	\$401,072
Head of household	.....	\$300,805

**Yes** Complete the AGI Limitation Worksheet below.  
**No** Multiply line 11 by line 38.

<b>AGI Limitation Worksheet</b>	
<b>Use whole dollars only</b>	
<b>a</b>	Enter the amount from Form 540NR, line 13 ..... <b>a</b> _____
<b>b</b>	Enter the amount for your filing status on line b: <ul style="list-style-type: none"> <li>• Single or married/RDP filing separately \$200,534</li> <li>• Married/RDP filing jointly or qualifying widow(er) ..... \$401,072</li> <li>• Head of household ..... \$300,805</li> </ul>
<b>c</b>	Subtract line b from line a ..... <b>c</b> _____
<b>d</b>	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 ..... <b>d</b> _____
<b>e</b>	Multiply line d by \$6. .... <b>e</b> _____
<b>f</b>	Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not the dollar amounts) ..... <b>f</b> _____
<b>g</b>	Multiply line e by line f. .... <b>g</b> _____
<b>h</b>	Add the total <b>dollar amounts</b> from Form 540NR, line 7, line 8, and line 9. .... <b>h</b> _____
<b>i</b>	Subtract line g from line h. If zero or less enter -0- ..... <b>i</b> _____
<b>j</b>	Enter the number from the box on Form 540NR, line 10 (not the dollar amount). .... <b>j</b> _____
<b>k</b>	Multiply line e by line j ..... <b>k</b> _____
<b>l</b>	Enter the <b>dollar amount</b> from Form 540NR, line 10 ..... <b>l</b> _____
<b>m</b>	Subtract line k from line l. If zero or less, enter -0- ..... <b>m</b> _____
<b>n</b>	Add line i and line m. Enter the result here. .... <b>n</b> _____
<b>o</b>	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. .... <b>o</b> _____

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

If you received a qualified lump-sum distribution in 2019 and you were born before January 2, 1936, get 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 on page 24 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 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)

**Yes** Get and complete Schedule P (540NR). 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 .....\$276,552
- Married/RDP filing jointly or qualifying widow(er) ..\$368,737
- Married/RDP filing separately .....\$184,365

**Yes** Get and complete Schedule P (540NR). See “Order Forms and Publications.”  
**No** Your credits are not limited.

**Line 50 – Nonrefundable Child and Dependent Care Expenses Credit**

Claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. To claim this credit, your federal adjusted gross income must be \$100,000 or less. Complete and attach form FTB 3506, Child and Dependent Care Expenses Credit. See “Where To Get Income Tax Forms and Publications.”

The care must have been provided in California. You must have California-sourced income (wages earned working in California or self-employment income from California business activities).

A servicemember’s active duty military pay is considered earned income, regardless of whether the servicemember is domiciled in California. Get FTB Pub. 1032, Tax Information for Military Personnel, for more information.

**Schedule P (540NR) –** If you need to complete Schedule P (540NR) **and** you claim any of the credits on line 51 through line 53, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), Part III, Section B1, line 12 through line 14, on Form 540NR, line 55. Do not follow the instructions for line 55. Write “Schedule P (540NR)” to the left of the amount entered on line 55.

**Line 51 – Credit for Joint Custody Head of Household — Code 170**

You may **not** claim this credit if you used the head of household, married/RDP filing jointly, or the qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2019 (or if married or an RDP, you lived apart from your spouse/RDP for all of 2019 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

**If your Federal AGI is more than \$200,534, subtract line n from the AGI Limitation Worksheet on page 12 from line 31 of the Form 540NR and enter this amount on line 1 of the worksheet below to calculate your credit.**

Use the worksheet below to figure this credit **using whole dollars only**:

1. Subtract line 11 from line 31 on Form 540NR and enter the result here . . . . . 1 \_\_\_\_\_
2. Enter the amount from Form 540NR, line 41 . . . . . 2 \_\_\_\_\_
3. Add line 1 and line 2 . . . . . 3 \_\_\_\_\_
4. Credit percentage — 30% . . . . . 4 x .30
5. Credit amount. Multiply line 3 by line 4. Enter on this line the result or \$484, whichever is less. Enter this amount on Form 540NR, line 51 . . . . . 5 \_\_\_\_\_

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

**Line 52 – Credit for Dependent Parent — Code 173**

You may **not** claim this credit if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married or an RDP at the end of 2019 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother’s or father’s home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household, on this page.

On the last line of the worksheet, enter the result or \$484, whichever is less. Enter this amount on Form 540NR, line 52.

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

**Line 53 – Credit for Senior Head of Household — Code 163**

Claim this credit if you:

- Were 65 years of age or older on December 31, 2019\*.
- Qualified as a head of household in 2017 or 2018 by providing a household for a qualifying individual who died during 2017 or 2018.
- Did not have adjusted gross income over \$78,441 for 2019.

\*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2019 in order to claim this credit.

Use the worksheet below to figure this credit **using whole dollars only**:

1. Enter the amount from Form 540NR, line 19 . . . . . 1 \_\_\_\_\_
2. Credit percentage — 2% . . . . . 2 x .02
3. Credit amount. Multiply line 1 by line 2.  
Enter on this line the result or \$1,478, whichever is less.  
Enter this amount on Form 540NR, line 53 . . . . . 3 \_\_\_\_\_

**Line 54 and Line 55 – Credit Percentage and Credit Amount**

If you claimed credits on line 51, line 52, or line 53, complete the worksheet below to compute your credit percentage and the allowable prorated credit to enter on line 55 **using whole dollars only**. If you completed Schedule P (540NR), see the instructions above the line 51 instructions.

**Part I – Credit Percentage**

1. Enter the percentage amount from line 38 here and on Form 540NR, line 54. **If more than 1, enter 1.0000** . . . . . 1 \_\_\_\_\_

**Part II – Credit Amount**

**Credit for Joint Custody Head of Household**

1. Enter the amount from Form 540NR, line 51 . . . . . 1 \_\_\_\_\_
2. Credit Percentage from Part I, line 1 . . . . . 2 x \_\_\_\_\_
3. Multiply line 1 by line 2 . . . . . 3 \_\_\_\_\_
4. **Enter the lesser of the amount from line 3 or \$484** . . . . . 4 \_\_\_\_\_

**Credit for Dependent Parent**

5. Enter the amount from Form 540NR, line 52 . . . . . 5 \_\_\_\_\_
6. Credit Percentage from Part I, line 1 . . . . . 6 x \_\_\_\_\_
7. Multiply line 5 by line 6 . . . . . 7 \_\_\_\_\_
8. **Enter the lesser of the amount on line 7 or \$484** . . . . . 8 \_\_\_\_\_

**Credit for Senior Head of Household**

9. Enter the amount from Form 540NR, line 53 . . . . . 9 \_\_\_\_\_
10. Credit Percentage from Part I, line 1 . . . . . 10 x \_\_\_\_\_
11. Multiply line 9 by line 10 . . . . . 11 \_\_\_\_\_
12. **Enter the lesser of the amount on line 11 or \$1,478** . . . . . 12 \_\_\_\_\_

**Total Prorated Credits**

13. Add line 4, line 8, and line 12. Enter the result here and on Form 540NR, line 55 . . . . . 13 \_\_\_\_\_

**Line 58 through Line 60 – Additional Special Credits**

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 58 and line 59.

To claim more than two credits, use Schedule P (540NR), Part III. See Schedule P (540NR) instructions, “How to Claim Your Credits.”

**Important:** Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

**Carryovers:** If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit.

**Credit for Child Adoption Costs — Code 197**

For the year in which an adoption decree or an order of adoption is entered (e.g. adoption is final), claim a credit for 50% of the cost of adopting a child who was both:

- A citizen or legal resident of the United States
- In the **custody** of a California public agency or a California political subdivision

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency
- Medical expenses not reimbursed by insurance
- Travel expenses for the adoptive family

**Note:**

- This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

1. Enter qualifying costs for the child	.....	1	_____
2. Credit percentage — 50%	.....	2	x .50
3. Credit amount. Multiply line 1 by line 2.			
Do not enter more than \$2,500	.....	3	_____

Your allowable credit is limited to \$2,500 for 2019. You may carryover the excess credit to future years until the credit is used.

**Line 61 – Nonrefundable Renter’s Credit**

If you paid rent for at least six months in 2019 on your principal residence located in California you may qualify to claim the nonrefundable renter’s credit which may reduce your tax. Complete the qualification record on page 21.

**Line 63**

Subtract the amount on line 62 from the amount on line 42. Enter the result on line 63. If the amount on line 62 is more than the amount on line 42, enter -0-.

**Other Taxes**

Attach the specific form or statement required for each item below.

**Line 71 – Alternative Minimum Tax (AMT)**

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$98,330 married/RDP filing jointly or qualifying widow(er)
- \$73,748 single or head of household
- \$49,163 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$7,750 plus the child’s earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information. See “Where To Get Income Tax Forms and Publications.”

**Line 72 – Mental Health Services Tax**

If your taxable income or nonresident CA source taxable income is more than \$1,000,000, compute the Mental Health Services tax below **using whole dollars only**:

1. CA Taxable income from Form 540NR, line 35	.....	1	_____
2. Less	.....	2	\$(1,000,000)
3. Subtotal	.....	3	_____
4. Tax rate – 1%	.....	4	x .01
5. Mental Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on Form 540NR, line 72	.....	5	_____

**Line 73 – Other Taxes and Credit Recapture**

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 73 and write “FTB 3805P” to the left of the amount.

In general, California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 73. Write “NQDC” on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 73. Write “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 73.

If you used form(s):

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit

Include the additional tax for credit recapture, if any, on line 73. Write the form number on the dotted line to the left of the amount on line 73.

**Payments**

Have your federal Form(s) W-2, Wage and Tax Statement, W-2G, Certain Gambling Winnings, 1099-DIV, Dividends and Distributions, 1099-INT, Interest Income, 1099-MISC, Miscellaneous Income, 1099-OID, Original Issue Discount, 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., California Form(s) 592-B, Resident and Nonresident Withholding Tax Statement, and 593, Real Estate Withholding Tax Statement, before you begin this section.

If you received wages and do not have a Form W-2, see page 25, Question 2.

**Line 81 – California Income Tax Withheld**

Enter the total California income tax withheld from your federal Form(s):

- W-2, box 17
- W-2G, box 15
- 1099-DIV, box 15
- 1099-INT, box 17
- 1099-MISC, box 16
- 1099-OID, box 14
- 1099-R, box 12

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member’s tax from Schedule K-1 (568), line 15e. Do not include nonresident or real estate withholding from Form(s) 592-B or 593, on this line as withholding. See line 83. If you had California tax withheld and did not receive Form(s) W-2 or 1099, contact the entity that paid the income.

If you received Form(s) 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, or 1099-R showing California income tax withheld, include in the total on line 81 the amount(s) withheld and attach a copy of the Form(s) 1099 to the lower front of your tax return.

Generally, tax should not be withheld on Form 1099-MISC. If you want to pre-pay tax on income reported on Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

**Line 82 – 2019 CA Estimated Tax and Other Payments**

Enter the total of any:

- California estimated tax payments you made using 2019 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2018 California income tax return that you applied to your 2019 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541) or an S corporation on Schedule K-1(100S).

If you are including NCNR tax, write “LLC” on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of the NCNR tax claimed. The LLC’s return must be filed before an individual member’s account can be credited. If you e-file, attach any requested forms, schedules and documents according to your software’s instructions.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F283  
 TAXPAYER SERVICES CENTER  
 FRANCHISE TAX BOARD  
 PO BOX 942840  
 SACRAMENTO CA 94240-0040

To view payments made or get your current account balance, go to **ftb.ca.gov** and login or register for MyFTB.

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Form 540NR explaining that payments were made under both SSNs. If you e-file, attach any requested forms, schedules and documents according to your software’s instructions.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2020 and did not have a California tax liability in 2019.

**Line 83 – Withholding (Form 592-B and/or 593)**

If you were a nonresident who received California source income or sold California real estate, enter the total California tax withheld from your Form(s) 592-B and 593. Attach a copy of Form(s) 592-B and 593 to the lower front of Form 540NR, Side 1.

If your filing status changed after escrow closed and before filing your California tax return, please contact us at 888.792.4900, prior to filing your California tax return, for instructions on how to claim your withholding credit.

Do not include withholding from other forms on this line. Do not include NCNR member’s tax from Schedule K-1 (568), line 15e as withholding, see line 82.

**Line 84 – Excess California SDI (or VPD) Withheld**

You may be entitled to claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

- You had **two or more** California employers during 2019.
- You received more than \$118,371 in gross wages from California sources.
- The amounts of SDI (or VPD) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to your Form 540NR.

If SDI (or VPD) was withheld from your wages by a single employer, at a rate of more than 1.00% of your gross wages, you may not claim excess SDI (or VPD) on your Form 540NR. Contact the employer for a refund.

To determine the amount to enter on line 84, complete the Excess SDI (or VPD) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPD) separately for each spouse/RDP.

<b>Excess SDI (or VPD) Worksheet</b>		
<b>Use whole dollars only</b>		
Follow the instructions below to figure the amount of excess SDI to enter on Form 540NR, line 84. If you are married or an RDP and file a joint tax return, you must figure the amount of excess SDI (or VPD) separately for each spouse/RDP.		
	<b>You</b>	<b>Your Spouse/RDP</b>
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here . . . . .	1	
2. 2019 SDI (or VPD) limit. . . . .	2	\$1,183.71
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in <b>whole dollars only</b> , on Form 540NR, line 84. . . . .	3	
If zero or less, enter -0- on line 84.		

**Line 85 – Earned Income Tax Credit (EITC)**

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 22.

**Line 86 - Young Child Tax Credit (YCTC)**

Enter your Young Child Tax Credit from form FTB 3514, line 30.

**Line 87**

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540NR), Part III, line 16 under the Claim of Right.

**Claim of Right:** If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in “IRC 1341” and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), Schedule CA (540), or Schedule CA (540NR), column E, to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

### Overpaid Tax or Tax Due

To avoid a delay in the processing of your tax return, enter the correct amounts on line 101 through line 104.

#### Line 101 – Overpaid Tax

If the amount on line 87 is more than the amount on line 74, subtract the amount on line 74 from the amount on line 87. Enter the result on line 101. Your payments and credits are more than your tax.

#### Line 102 – Amount You Want Applied to Your 2020 Estimated Tax

Apply all or part of the amount on line 101 to your estimated tax for 2020. Enter on line 102 the amount of line 101 you want applied to 2020.

An election to apply an overpayment against estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

#### Line 103 – Overpaid Tax Available This Year

If you entered an amount on line 102, subtract it from the amount on line 101. Enter the result on line 103. You may have this entire amount refunded to you or make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 104 and go to the instructions for contributions.

#### Line 104 – Tax Due

If the amount on line 87 is less than the amount on line 74, subtract the amount on line 87 from the amount on line 74. Enter the result on line 104. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 104 is \$500 or more (\$250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 81 is less than 90% of the amount of your total tax on line 74.

If you owe a penalty, the FTB will figure the penalty and send you a bill.

### Contributions

You can make voluntary contributions to the funds listed on Form 540NR, Side 4. See "Voluntary Contributions Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks**

**Protection Fund/Parks Pass Purchase.** To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

### Code 400 – Contribution to California Seniors Special Fund

If you and/or your spouse/RDP are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$244 or \$122 per spouse/RDP. Contributions entered on code 400 will be distributed to The Area Agency on Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Use the worksheet below to figure your contribution:

1. If you contribute, enter \$122; if you and your spouse/RDP contribute, enter \$244. . . . . 1 \_\_\_\_\_
2. Enter the ratio from Form 540NR, line 38 . . . . . 2 \_\_\_\_\_
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here . . . . . 3 \_\_\_\_\_

You may contribute any amount up to the amount on line 3. Enter your contribution on the line for code 400.

#### Line 120 – Total Contributions

Add code 400 through code 444. Enter the result on line 120.

### Amount You Owe

Add or subtract correctly to figure the amount you owe.

#### Line 121 – Amount You Owe

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Form 540NR.

If you entered an amount on line 120, add that amount to the amount on line 104. Enter the result on line 121. This is the amount you owe with your Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103 enter the difference on line 121.

To avoid a late filing penalty, file your Form 540NR by the extended due date even if unable to pay the amount you owe.

**Mandatory Electronic Payments.** You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

#### Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, you may use this convenient option if you e-file. Provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.



- **Credit Card** – Whether you e-file or file by mail, you can use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corporation website at [officialpayments.com](http://officialpayments.com), and use the jurisdiction code 1555. Official Payments Corporation charges a convenience fee for using this service.
- **Check or Money Order** – Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and “2019 Form 540NR” on the check or money order. Enclose, but **do not** staple, your payment with your return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2019 tax payment and any 2020 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns.

**Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your check is returned by your bank for insufficient funds.

If you enter an amount on line 122 or line 123, see the instructions for line 124 for information about how to prepare your check or money order.

**Paying by Credit Card** – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

#### Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: \$1

**Example:** Tax Payment = \$753.56 Convenience Fee = \$17.33

#### When will my payments be effective?

Your payment is effective on the date you charge it.

#### What if I change my mind?

If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

#### How do I use my credit card to pay my income tax bill?

Once you have determined the type of payment and how much you owe, the following information is needed:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN (or ITIN)
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corporation website at [officialpayments.com](http://officialpayments.com) and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST. Official Payments Corporation will tell you the convenience fee before you complete your transaction. Decide whether to complete the transaction at that time.

Payment Date : \_\_\_\_\_ Confirmation Number: \_\_\_\_\_

If you cannot pay the full amount shown on Form 540NR, line 121, see the information regarding monthly payments on page 25, question 4.

## Interest and Penalties

If you file your tax return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Do not reduce the amount on line 101 or increase the amount on line 104 by any penalty or interest amounts. Enter on Form 540NR, line 122 the amount of interest and penalties.

### Line 122 – Interest and Penalties

**Interest.** Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **interest rates**.

**Late Filing of Tax Return.** If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2020. The minimum penalty for filing a tax return more than 60 days late is \$135 or 100% of the balance of tax due, whichever is less.

**Late Payment of Tax.** If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2020, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

**Other Penalties.** We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

### Line 123 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than \$150,000 or \$75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/RDP filing separately).
- You did not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your return, whichever is earlier. Get the 2019 form FTB 5805 for more information.

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 104 less than \$500 (\$250 if married/RDP filing separately)?

**Yes Stop.** You may not be subject to an estimated payment penalty.  
**No** Continue. You may be subject to an estimated payment penalty.

Is line 104 less than 10% of the amount on line 63 (excluding the tax on lump-sum distributions on line 41)?

**Yes Stop.** You may not be subject to an estimated payment penalty.  
**No** You may be subject to an estimated payment penalty, see form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications."

If you complete one of these forms, enter the amount of the penalty on line 123 and check the correct box on line 123. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if no penalty is owed.

See "Important Dates" for more information on estimated tax payments and how to avoid the underpayment penalty.

**Line 124 – Total Amount Due**

Is there an amount on line 121?

- Yes** Add line 121, line 122, and line 123. Enter the result on line 124. For payment options, see line 121 instructions.
- No** Go to line 125.

**Refund and Direct Deposit**

**Line 125 – Refund or No Amount Due**

Did you report amounts on line 120, line 122, or line 123?

- No** Enter the amount from line 103 on line 125. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540NR requesting the refund.
- Yes** Combine the amounts from line 120, line 122, and line 123. If the result is:
  - More than line 103, subtract line 103 from the sum of line 120, line 122, and line 123 and enter the result on line 124. This is your total amount due. For payment options, see line 121 instructions.
  - Less than line 103, subtract the sum of line 120, line 122, and line 123 from line 103 and enter on line 125. This is your refund amount.

**Line 126 and Line 127 – Direct Deposit of Refund**

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on this page.

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least \$1. When filing an original return, the total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

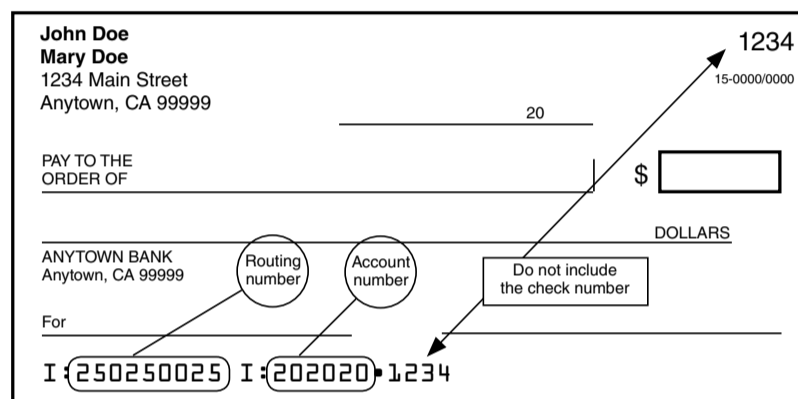
When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be

entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

**Adjusted Refunds** – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **direct deposit**.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return. Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit [scholarshare529.com](http://scholarshare529.com) for instructions.

**Sign Your Tax Return**

Sign your tax return in the designated space on Side 5. If you file a joint tax return, your spouse/RDP must also sign it.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information the FTB will be able to provide you better customer service.

**Joint Tax Return.** If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other spouse/RDP may have to pay the tax due. See "Innocent Joint Filer Relief" under Additional Information section for more information.

**Paid Preparer's Information.** If you pay a person to prepare your Form 540NR, that person signs and completes the area at the bottom of Side 5 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

**Third Party Designee.** If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2019 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the “Yes” box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and tax return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee’s authorization, go to [ftb.ca.gov/poa](http://ftb.ca.gov/poa).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee’s name.

**Power of Attorney.** If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to your 2019 tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a “Power of Attorney” (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to [ftb.ca.gov/poa](http://ftb.ca.gov/poa).

**Check Your Social Security Number (or ITIN).** Verify that you have written your social security number (or ITIN) in the spaces provided at the top of Form 540NR. If you file a joint tax return, verify that you and your spouse’s/RDP’s numbers are entered in the same order as your names.

## Filing Your Tax Return

**Important:** Attach a copy of your federal income tax return, and all supporting federal forms and schedules to the back of Form 540NR.

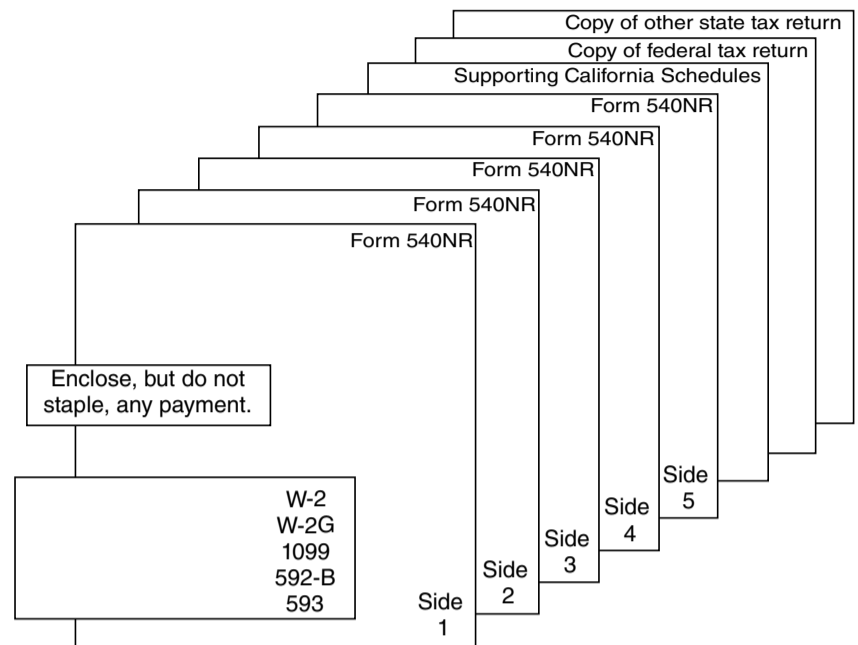
**Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B, and 593.** Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Form(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2020, contact your employer or go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See “Where To Get Income Tax Forms and Publications.”

If you forget to send your Form(s) W-2 or any other withholding form(s) with your income tax return, do not send it separately, or with another copy of your tax return. Wait until the FTB requests it from you.

## Assembling Your Tax Return

Assemble your tax return in the order shown below.



**Caution:** Form 540NR has five sides. If filing Form 540NR, you must file all five sides with the FTB.

## Mailing Your Tax Return

**If you owe,** mail your tax return to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

**If you have a refund,** or if no amount due, mail your tax return to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to [ftb.ca.gov](http://ftb.ca.gov) to check your e-file options.

If you were a resident of California for at least six months in 2019 and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **Do not mail this record. Keep with your tax records.**

**1. Were you a resident of California for at least six full months of the tax year in 2019?**  
 Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse/RDP may claim up to a maximum of \$60 if he or she was a resident during 2019, and is otherwise qualified.  
**YES.** Go to question 2. **NO.** Stop. You do not qualify for this credit.

**2. Is your adjusted gross income from all sources on your Form 540NR, line 17:**  
 • \$42,932 or less if single or married/RDP filing separately  
 • \$85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?  
**YES.** Go to question 3. **NO.** Stop here. You do not qualify for this credit.

**3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?**  
**YES.** Go to question 4. **NO.** Stop here. You do not qualify for this credit.

**4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019?**  
**NO.** Go to question 6. **YES.** Go to question 5.

**5. For more than half the year in 2019, did you live in the home of the person who can claim you as a dependent?**  
**NO.** Go to question 6. **YES.** Stop here. You do not qualify for this credit.

**6. Was the property you rented exempt from property tax in 2019?**  
 You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.  
**NO.** Go to question 7. **YES.** Stop here. You do not qualify for this credit.

**7. Did you claim the homeowner's property tax exemption anytime during 2019?**  
 You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.  
**NO.** Go to question 8. **YES.** If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

**8. Were you single in 2019?**  
**YES.** Go to question 11. **NO.** Go to question 9.

**9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019?**  
 You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.  
**NO.** Go to question 11. **YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

**10. Did you and your spouse/RDP maintain separate residences for the entire year in 2019?**  
**YES.** Go to question 11. **NO.** Stop here. You do not qualify for this credit.

**11. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2019.** Enter the amount on the line below. If married/RDP filing jointly where one spouse/RDP claimed the homeowner's property tax exemption and both spouses/RDPs lived apart for the entire year, enter half of the amount listed on the chart for married/RDP filing jointly on the line below. Follow the instructions next to the chart.

Filing status	Number of months						
	6	7	8	9	10	11	12
Single or married/RDP filing separately	\$30	\$35	\$40	\$45	\$50	\$55	\$60
Married/RDP filing jointly, head of household or qualifying widow(er)	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540

\$ \_\_\_\_\_

**If this credit is the only special credit you are claiming,** enter the amount on your Form 540NR, line 61.  
**If you are a Form 540NR filer and are claiming additional special credits in addition to this credit,** go to the instructions on page 12 for Form 540NR.

**Street Address** \_\_\_\_\_ **City, State, and ZIP Code** \_\_\_\_\_ **Dates Rented in 2019 (From \_\_\_\_\_ to \_\_\_\_\_)**

**a** \_\_\_\_\_  
**b** \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name** \_\_\_\_\_ **Street Address** \_\_\_\_\_ **City, State, ZIP Code, and Telephone Number**

**a** \_\_\_\_\_  
**b** \_\_\_\_\_

# Voluntary Contribution Fund Descriptions

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Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **voluntary contributions**.

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**Code 400, California Seniors Special Fund** – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$244 or \$122 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

**Code 401, Alzheimer’s Disease and Related Dementia Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to California scientists to study Alzheimer’s disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer’s, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer’s disease receives the attention, research, and resources it deserves. For more information, go to [cdph.ca.gov](http://cdph.ca.gov) and search for **Alzheimer**.

**Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program** – Contributions will be used to help protect and conserve California’s many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund** – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to [cbcrp.org](http://cbcrp.org). Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters’ Memorial Fund** – Contributions will be used for the repair and maintenance of the California Firefighters’ Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

**Code 407, Emergency Food for Families Voluntary Tax Contribution Fund** – Contributions will be used to help local food banks feed California’s hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**Code 408, California Peace Officer Memorial Foundation Fund** – Contributions will be used to preserve the memory of California’s fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers’ Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

**Code 410, California Sea Otter Fund** – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department’s index coding system for increased investigation, prevention, and enforcement action.

**Code 413, California Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

**Code 422, School Supplies for Homeless Children Fund** – Contributions will be used to provide school supplies and health-related products to homeless children.

**Code 423, State Parks Protection Fund/Parks Pass Purchase** – Contributions will be used for the protection and preservation of California’s state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer’s contribution equals or exceeds \$195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

**Code 425, Keep Arts in Schools Voluntary Tax Contribution Fund** – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

**Code 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund** – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

**Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund** – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

**Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund** – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education.

**Code 440, Rape Kit Backlog Voluntary Tax Contribution Fund** – Contributions will be used for DNA testing in the processing of rape kits.

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**Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund** – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar, for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

**Code 442, National Alliance on Mental Illness California Voluntary Tax Contribution Fund** – Contributions will be used to fund the Crisis Intervention Team Program that trains peace officers to assist, and engage safely with persons living with mental illness.

**Code 443, Schools Not Prisons Voluntary Tax Contribution Fund** – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

**Code 444, Suicide Prevention Voluntary Tax Contribution Fund** – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

# CREDIT CHART

Credit Name	Code	Description
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: <a href="http://business.ca.gov">business.ca.gov</a>
Child Adoption Costs – Worksheet on page 14	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 12	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: <a href="http://treasurer.ca.gov/cefa">treasurer.ca.gov/cefa</a>
Dependent Parent – See page 13	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Earned Income Tax – FTB 3514	None	This refundable credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.
Young Child Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the CA Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year.
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Joint Custody Head of Household – Worksheet on page 13	170	30% of tax up to \$484 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New California Motion Picture and Television Production – FTB 3541	237	For taxable years beginning on or after January 1, 2016, the new credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: <a href="http://film.ca.gov">film.ca.gov</a>
New Donated Fresh Fruits or Vegetables – FTB 3814	238	15% of the qualified value of the donated fresh fruits or vegetables made to California food banks, based on weighted average wholesale price
New Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a <b>tentative credit reservation</b> for that full-time employee.
Nonrefundable Renter's – See page 21	None	For California residents who paid rent for their principal residence for at least 6 months in 2019 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2019
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – Worksheet on page 13	163	2% of taxable income up to \$1,478 for seniors who qualified for head of household in 2017 or 2018 and whose qualifying individual died during 2017 or 2018

**Repealed Credits:** The expiration dates for the credits listed below have passed. However, these credits had carryover provisions. You may claim these credits only if you have an unused carryover available from prior years. If you are not required to complete Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents, get form FTB 3540, Credit Carryover and Recapture Summary, to figure your credit carryover to future years. For EZ, LAMBRA, MEA or TTA credit carryovers, get form FTB 3805Z, form FTB 3807, form FTB 3808, or form FTB 3809. See "Where To Get Income Tax Forms and Publications".

Agricultural Products . . . . .	175	Energy Conservation . . . . .	182	Recycling Equipment . . . . .	174
California Motion Picture and Television Production . . . . .	223	Enterprise Zone Hiring . . . . .	176	Residential Rental & Farm Sales . . . . .	186
Commercial Solar Electric System . . . . .	196	Enterprise Zone Sales or Use Tax . . . . .	176	Rice Straw . . . . .	206
Commercial Solar Energy . . . . .	181	Environmental Tax . . . . .	218	Ridesharing . . . . .	171
Community Development Financial Institutions Investment . . . . .	209	Farmworker Housing . . . . .	207	Salmon & Steelhead Trout Habitat Restoration . . . . .	200
Donated Fresh Fruits or Vegetables . . . . .	224	Local Agency Military Base Recovery Area Hiring . . . . .	198	Solar Energy . . . . .	180
Employer Childcare Contribution . . . . .	190	Local Agency Military Base Recovery Area Sales or Use Tax . . . . .	198	Solar Pump . . . . .	179
Employer Childcare Program . . . . .	189	Low-Emission Vehicles . . . . .	160	Targeted Tax Area Hiring . . . . .	210
Employee Ridesharing . . . . .	194	Manufacturing Enhancement Area Hiring . . . . .	211	Targeted Tax Area Sales or Use Tax . . . . .	210
Employer Ridesharing: Large employer . . . . .	191	New Jobs . . . . .	220	Water Conservation . . . . .	178
Small employer . . . . .	192	Orphan Drug . . . . .	185	Young Infant . . . . .	161
Transit passes . . . . .	193	Political Contributions . . . . .	184		



# Frequently Asked Questions

(Go to [ftb.ca.gov](http://ftb.ca.gov) for more frequently asked questions.)

## 1. What if I can't file by April 15, 2020, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. If you cannot file because you have not received all your federal Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals. Mail it to the FTB with your payment by April 15, 2020, or pay online at [ftb.ca.gov/pay](http://ftb.ca.gov/pay). Then, when you receive all your federal Form(s) W-2, complete and mail your tax return by October 15, 2020, (you must use Form 540NR).

## 2. I never received a federal Form W-2. What should I do?

If not all your Forms W-2 were received by January 31, 2020, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or federal Form 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. Go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see "Where To Get Income Tax Forms and Publications." For online wage and withholding information, go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.

## 3. How can I get help?

Throughout California more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

## 4. What do I do if I can't pay what I owe with my 2019 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2020, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. **Do not mail it with your tax return.**

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

To order this form, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or call 800.338.0505, follow the recorded instructions and enter code **949** when instructed.

For information on how to pay by credit card, go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay), or call 800.338.0505, follow the recorded instructions and enter code **610** when instructed.

## 5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type.

## 6. How can I check on the status of my refund?

Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service.

## 7. I discovered an error on my tax return. What should I do?



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If you discover an error on your California income tax return, after you filed it (paper or e-file), file an amended Form 540NR and attach Schedule X, California Explanation of Amended Return Changes, to correct your previously filed tax return. Get Schedule X at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or call 800.338.0505, follow the recorded instructions and enter code **908** when instructed.

## 8. The IRS made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. File an amended Form 540NR and Schedule X to correct your previously filed income tax return, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have any questions relating to the IRS audit adjustments, call 916.845.4028.

For general tax information or questions, call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. Go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see "Order Forms and Publications."

File an amended Form 540NR and Schedule X only if the change affected your California tax liability.

## 9. How long should I keep my tax information?

Requests for information from you regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover losses (e.g., net operating losses, capital losses, passive losses, casualty losses, etc.).

## 10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at [ftb.ca.gov/forms](http://ftb.ca.gov/forms). If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

## 11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

**Owe Money?** Web Pay lets you pay **online**, so you can schedule it and forget it! Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

# Additional Information

## California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you, the use tax** will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the California Department of Tax and Fee Administration by going to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov), selecting "Register", and choosing the option to "Pay use tax, lumber assessment and/or Prepaid MTS Surcharge on one-time purchase."

If you file a federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the California Department of Tax and Fee Administration. If you do not sell tangible personal property, but you have at least \$100,000 in business gross receipts, you may be required to register with the California Department of Tax and Fee Administration to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, go to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov) or call their Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities). Income tax information is not available at these numbers.

## Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

## Deceased Taxpayers

A final tax return must be filed for a person who died in 2019 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2019. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

## Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m., except holidays.

## Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a \$20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or you request copies from a field office that assisted you in completing your tax return. See "Order Forms and Publications."

## Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **real estate tax** or get federal Publication 17, Your Federal Income Taxes-For Individuals, Chapter 23.

## Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040 or 1040-SR), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

## Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at [RegisterToVote.ca.gov](http://RegisterToVote.ca.gov). For more information about how and when to register to vote, visit [sos.ca.gov/elections](http://sos.ca.gov/elections).

**It's Your Right . . . Register and Vote**

## If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign forms FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of forms FTB 8453 or FTB 8879.
- Any original CA Forms 592-B, 593, and federal Forms W-2, 1099-G, and other Form(s) 1099.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error by filing an amended Form 540NR and Schedule X to correct your previously filed tax return.

# Instructions for Filing a 2019 Amended Return

## Important Information

**Protective Claim** – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state’s taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for “Protective claim for refund” on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

**Military Compensation** – If you are filing an amended return to exclude military compensation as a result of the Servicemembers Civil Relief Act (P.L. 108-189), check box k for “Military HR 100” on Schedule X, Part II, line 1. In addition, attach a copy of your military Form W-2, Wage and Tax Statement, revised Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and any other affected forms or schedules to your amended Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. If you are amending a taxable year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Beginning in 2009, the Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For additional information, get FTB Pub. 1032, Tax Information for Military Personnel.

**Do not** attach your previously filed return to your amended return.

**Do not** file an amended return to correct your SSN, name, or address, instead, call or write us. See “Contacting the Franchise Tax Board” for more information.

**Use Tax – Do not** amend your return to correct a “use tax” error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at [cdtfa.ca.gov](http://cdtfa.ca.gov) or call **800.400.7115**.

**Amount You Want Applied To Your 2020 Estimated Tax** – Enter zero on amended Form 540NR, line 102 and get the instructions for Schedule X for the actual amount you want applied to your 2020 estimated tax.

**Voluntary Contributions** – You cannot amend voluntary contributions. Enter the amount from your original return.

**Direct Deposit** – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

## Purpose

Use Form 540NR to amend your original or previously filed California nonresident or part-year resident income tax return. If the FTB adjusted your return, you should use the amounts as adjusted by the FTB. Check the box at the top of Form 540NR indicating AMENDED return and follow the instructions. Submit the completed amended Form 540NR and Schedule X along with all required schedules and supporting forms.

## When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

## California Statute of Limitations

**Original tax return was filed on or before April 15th:** If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

**Original tax return was filed within the extension period (April 15th – October 15th):** If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

**Original tax return was filed after October 15th:** If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

**If you are filing your amended tax return after the normal statute of limitation period** (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

**If you are filing your amended return in response to a billing notice you received**, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at [ota.ca.gov](http://ota.ca.gov) or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box I for “Informal claim” on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

## Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

## Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540NR and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

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## Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

## Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 95.

## Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in a RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

**Exception for Filing a Separate Tax Return** – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was either of the following:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended.
- A nonresident for the entire year and had no income from California sources during the year being amended.

**Changing Your Filing Status** – If you changed your filing status on your federal amended tax return, also change your filing status for California unless you meet one of the exceptions listed above.

**Married/RDP Filing Jointly to Married/RDP Filing Separately** – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

**Exception:** A married couple who meets the “Exception for filing a separate tax return” shown above may change from joint to separate tax returns after the due date of the tax return.

**Filing Separate Tax Returns to Married/RDP Filing Jointly** – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540NR instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

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**[ftb.ca.gov](http://ftb.ca.gov)**

# California Nonresident or Part-Year Resident Income Tax Return

## 2019

## 540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2020.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)				PBA code	
<input type="text"/>				<input type="text"/>	
Street address (number and street) or PO box			Apt. no./ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions)			State	ZIP code	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)
	<input type="text"/>	<input type="text"/>

If your California filing status is different from your federal filing status, check the box here

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er). Enter year spouse/RDP died. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>	

6  If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. . . . . ● 6

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

Exemptions	7 <b>Personal:</b> If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 <input type="text"/> X \$122 = ● \$ <input type="text"/>
	8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ● 8 <input type="text"/> X \$122 = ● \$ <input type="text"/>
	9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 <input type="text"/> X \$122 = ● \$ <input type="text"/>
	10 <b>Dependents: Do not include yourself or your spouse/RDP.</b>

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions . . . . . ● 10  X \$378 = ● \$

Your name:  Your SSN or ITIN:

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

**Total Taxable Income**

**12** Total California wages from your federal Form(s) W-2, box 16 .....  **12**  .00

**13** Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  **13**  .00

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  **14**  .00

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... **15**  .00

**16** California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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), Part III, line 30; **OR** Your California **standard deduction**. See instructions .....  **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. Check the box if from:  Tax Table  Tax Rate Schedule

FTB 3800   FTB 3803 .....  **31**  .00

**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. ....  **32**  .00

**35** CA Taxable Income from Schedule CA (540NR), Part IV, line 5. ....  **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 \$200,534, see instructions .....  **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 instructions. Check the box if from:   Schedule G-1   FTB 5870A  **41**  .00

**42** Add line 40 and line 41 .....  **42**  .00

**Special Credits**

**50** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. ....  **50**  .00

**51** Credit for joint custody head of household. See instructions .....  **51**  .00

**52** Credit for dependent parent. See instructions. ....  **52**  .00

**53** Credit for senior head of household. See instructions. ....  **53**  .00

**54** Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .....  **54**

**55** Credit amount. See instructions .....  **55**  .00



Your name:  Your SSN or ITIN:

**Special Credits continued**

58 Enter credit name  code  and amount... ● 58  .00

59 Enter credit name  code  and amount... ● 59  .00

60 To claim more than two credits. See instructions... ● 60  .00

61 Nonrefundable renter's credit. See instructions... ● 61  .00

62 Add line 50 and line 55 through 61. These are your total credits... ● 62  .00

63 Subtract line 62 from line 42. 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 instructions... ● 72  .00

73 Other taxes and credit recapture. See instructions... ● 73  .00

74 Add line 63, line 71, line 72, and line 73. This is your total tax... ● 74  .00

**Payments**

81 California income tax withheld. See instructions... ● 81  .00

82 2019 CA estimated tax and other payments. See instructions... ● 82  .00

83 Withholding (Form 592-B and/or 593). See instructions... ● 83  .00

84 Excess SDI (or VPD) withheld. See instructions... ● 84  .00

85 Earned Income Tax Credit (EITC)... ● 85  .00

86 Young Child Tax Credit (YCTC). See instructions... ● 86  .00

87 Add lines 81 through 86. These are your total payments. See instructions... ● 87  .00

**Overpaid Tax/Tax Due**

101 Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87... ● 101  .00

102 Amount of line 101 you want applied to your 2020 estimated tax... ● 102  .00

103 Overpaid tax available this year. Subtract line 102 from line 101... ● 103  .00

104 Tax due. If line 87 is less than line 74, subtract line 87 from line 74... ● 104  .00

Your name:  Your SSN or ITIN:



Contributions		<u>Code</u>	<u>Amount</u>
	California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	<input type="text"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	<input type="text"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	● 405	<input type="text"/> .00
	California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/> .00
	California Peace Officer Memorial Foundation Fund . . . . .	● 408	<input type="text"/> .00
	California Sea Otter Fund . . . . .	● 410	<input type="text"/> .00
	California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/> .00
	School Supplies for Homeless Children Fund . . . . .	● 422	<input type="text"/> .00
	State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	● 424	<input type="text"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/> .00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .	● 431	<input type="text"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . .	● 439	<input type="text"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/> .00
	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . .	● 441	<input type="text"/> .00
	National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . .	● 442	<input type="text"/> .00
	Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	● 443	<input type="text"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . .	● 444	<input type="text"/> .00
	<b>120</b> Add code 400 through code 444. This is your total contribution . . . . .	● 120	<input type="text"/> .00

Your name:  Your SSN or ITIN:

**Amount You Owe** 121 **AMOUNT YOU OWE.** Add line 104 and line 120. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** . . . . ● 121  .00  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 122 Interest, late return penalties, and late payment penalties. . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● 123  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124  .00

**Refund and Direct Deposit** 125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . . . ● 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 instructions. **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:

● Routing number  ● Type  Checking ● Account number  ● 126 Direct deposit amount  .00  
 Savings

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

● Routing number  ● Type  Checking ● Account number  ● 127 Direct deposit amount  .00  
 Savings

**IMPORTANT:** Attach a copy of your complete federal return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

# Sign Here

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

Joint tax return? (See instructions)

● Your email address. Enter only one email address.  ● Preferred phone number

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)  ● PTIN

Firm's address  ● Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ●  Yes  No

Print Third Party Designee's Name  Telephone Number

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# California Adjustments — 2019 Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return	SSN or ITIN
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**Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2019.**

**During 2019:**

- 1 My California (CA) Residency (Check one)  
 a Myself:  Nonresident  Part-Year Resident  Resident      b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b I was in the military and stationed in (enter two letter code). . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input checked="" type="radio"/> ___/___/___	<input checked="" type="radio"/> ___/___/___
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input checked="" type="radio"/> ___/___/___	<input checked="" type="radio"/> ___/___/___
5 I was a CA nonresident the entire year (enter state of residence). . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 The number of days I spent in CA for any purpose was: . . . . .	<input checked="" type="radio"/> ___	<input checked="" type="radio"/> ___
7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8 <b>Before 2019:</b> I was a CA resident for the period of . . . . .	<input checked="" type="radio"/> ___/___/___ - ___/___/___	<input checked="" type="radio"/> ___/___/___ - ___/___/___

<b>Part II Income Adjustment Schedule</b>	A	B	C	D	E
<b>Section A — Income</b> from federal Form 1040 or 1040-SR	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. . . . . <b>1</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> . . . . . <b>2b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> . . . . . <b>3b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/> . . . . . <b>4b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Pensions and annuities. See instructions. c <input checked="" type="radio"/> . . . . . <b>4d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Social security benefits. a <input checked="" type="radio"/> . . . . . <b>5b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
6 Capital gain or (loss). See instructions . . . . . <b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
2a Alimony received. See instructions. . . . . <b>2a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Business income or (loss). . . . . <b>3</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) . . . . . <b>4</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . <b>5</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>



	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>8</b> Other income.					
<b>a</b> California lottery winnings		<input checked="" type="radio"/>	<b>a</b> _____		
<b>b</b> Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	<b>b</b> _____		
<b>c</b> Federal NOL (Schedule 1 (Form 1040 or 1040-SR), line 8)		<input checked="" type="radio"/>	<b>c</b> <input checked="" type="radio"/>		
<b>d</b> NOL deduction from FTB 3805V . . . . . <b>8</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<b>d</b> _____	<b>8</b> <input checked="" type="radio"/>	<b>8</b> <input checked="" type="radio"/>
<b>e</b> NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	<b>e</b> _____		
<b>f</b> Other (describe): <input checked="" type="radio"/> _____		<input checked="" type="radio"/>	<b>f</b> <input checked="" type="radio"/>		
<b>g</b> Student loan discharged due to closure of a for-profit school		<input checked="" type="radio"/>	<b>g</b> _____		
<b>9 Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . <b>9</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>10</b> Educator expenses . . . . . <b>10</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>12</b> Health savings account deduction . . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>13</b> Moving expenses. Attach federal Form 3903. See instructions . . . . . <b>13</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Deductible part of self-employment tax . . . <b>14</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>15</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>16</b> Self-employed health insurance deduction <b>16</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b> Penalty on early withdrawal of savings . . . <b>17</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>18a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ <b>18a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>19</b> IRA deduction . . . . . <b>19</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>20</b> Student loan interest deduction . . . . . <b>20</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>21</b> Tuition and fees . . . . . <b>21</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>22</b> Add line 10 through line 21 in each column, A through E . . . . . <b>22</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>23 Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . <b>23</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>



**Part III Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

**A** Federal Amounts  
(from federal Schedule A  
(Form 1040 or 1040-SR))

**B** Subtractions  
See instructions

**C** Additions  
See instructions

**Medical and Dental Expenses** See instructions.

<b>1</b> Medical and dental expenses	<input checked="" type="radio"/>	<b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 8b	<input checked="" type="radio"/>	<b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	<b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	<input checked="" type="radio"/>	<b>4</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Taxes You Paid**

<b>5a</b> State and local income tax or general sales taxes	<input checked="" type="radio"/>	<b>5a</b>	<input checked="" type="radio"/>		
<b>5b</b> State and local real estate taxes	<input checked="" type="radio"/>	<b>5b</b>			
<b>5c</b> State and local personal property taxes	<input checked="" type="radio"/>	<b>5c</b>			
<b>5d</b> Add lines 5a through 5c	<input checked="" type="radio"/>	<b>5d</b>			
<b>5e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . .	<input checked="" type="radio"/>	<b>5e</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Other taxes. List type <input checked="" type="radio"/>	<input checked="" type="radio"/>	<b>6</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add lines 5e and 6	<input checked="" type="radio"/>	<b>7</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Interest You Paid**

<b>8a</b> Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	<b>8a</b>			<input checked="" type="radio"/>
<b>8b</b> Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>	<b>8b</b>			<input checked="" type="radio"/>
<b>8c</b> Points not reported to you on Form 1098	<input checked="" type="radio"/>	<b>8c</b>			<input checked="" type="radio"/>
<b>8d</b> Mortgage insurance premiums	<input checked="" type="radio"/>	<b>8d</b>	<input checked="" type="radio"/>		
<b>8e</b> Add lines 8a through 8d	<input checked="" type="radio"/>	<b>8e</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest	<input checked="" type="radio"/>	<b>9</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add lines 8e and 9	<input checked="" type="radio"/>	<b>10</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

<b>11</b> Gifts by cash or check	<input checked="" type="radio"/>	<b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>12</b> Other than by cash or check	<input checked="" type="radio"/>	<b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Carryover from prior year	<input checked="" type="radio"/>	<b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Add lines 11 through 13	<input checked="" type="radio"/>	<b>14</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Casualty and Theft Losses**

<b>15</b> Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	<input checked="" type="radio"/>	<b>15</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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**Other Itemized Deductions**

<b>16</b> Other—from list in federal instructions	<input checked="" type="radio"/>	<b>16</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b> Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	<b>17</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**18 Total.** Combine line 17 column A less column B plus column C  **18**



**Job Expenses and Certain Miscellaneous Deductions**

- 19 Unreimbursed employee expenses - job travel, union dues, job education, etc.  
Attach federal Form 2106 if required. See instructions.  19
- 20 Tax preparation fees.  20
- 21 Other expenses- investment, safe deposit box, etc. List type  \_\_\_\_\_  21
- 22 Add lines 19 through 21.  22
- 23 Enter amount from federal Form 1040 or 1040-SR, line 8b  \_\_\_\_\_
- 24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.  24
- 25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  25
- 26 **Total Itemized Deductions.** Add line 18 and line 25.  26
- 27 Other adjustments. See instructions. Specify.  \_\_\_\_\_  27
- 28 Combine line 26 and line 27.  28
- 29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**
  - Single or married/RDP filing separately ..... **\$200,534**
  - Head of household ..... **\$300,805**
  - Married/RDP filing jointly or qualifying widow(er) ..... **\$401,072**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29
- 30 **Enter the larger of the amount on line 29 or your standard deduction listed below**
  - Single or married/RDP filing separately. See instructions. .... **\$4,537**
  - Married/RDP filing jointly, head of household, or qualifying widow(er) .... **\$9,074**  30

**Part IV California Taxable Income**

- 1 **California AGI.** Enter your California AGI from Part II, line 23, column E  1 \_\_\_\_\_
- 2 Enter your deductions from line 30  2 \_\_\_\_\_
- 3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-  3 \_\_\_\_\_
- 4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3  4 \_\_\_\_\_
- 5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-  5 \_\_\_\_\_



# 2019 Instructions for Schedule CA (540NR)

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

## What's New

### Loophole Closure and Small Business and Working Families Tax Relief

**Act of 2019** – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). California Revenue and Taxation Code (R&TC) does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

**Alimony** – California law **does not** conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). For more information, see specific line instructions in Part II, Section B, line 2a and Section C, line 18a.

**Student Loan Discharged Due to Closure of a For-Profit School** – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. For more information, see specific line instructions in Part II, Section B, line 8g.

**Charitable Contribution and Business Expense Deduction Disallowance** – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For more information, see specific line instructions in Part III, lines 11 or 12 and Part II, Section B, line 3, respectively.

## General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California R&TC in the instructions. Taxpayers should not consider the instructions as authoritative law.

### Conformity

For updates regarding federal acts, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**.

**Federal Tax Reform** - In general, California R&TC does not conform to all of the changes under the TCJA. For adjustments due to the TCJA, see the specific line instructions for the following items:

- Combat zone extended to Egypt's Sinai Peninsula
- Moving expenses and reimbursements
- Limitation on deduction of business interest
- Limitation on employer's deduction for fringe benefit expenses
- Limitation on wagering losses
- Sexual harassment settlements
- IRC Section 965 deferred foreign income
- Global intangible low-taxed income (GILTI) under IRC Section 951A
- Qualified equity grants
- Expanded use of 529 account funds
- Living expenses for members of Congress

- Limitation on state and local tax deduction
- Mortgage & home equity indebtedness interest deduction
- Limitation on charitable contribution deduction
- College athletic seating rights
- Casualty or theft loss(es)
- Miscellaneous itemized deductions

**Registered Domestic Partners (RDP)** – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS). For column A, Part II and Part III, combine each line item of your federal amounts from each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

**Military Personnel** – Servicemembers domiciled outside of California and their spouses may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

**Single Member Limited Liability Company (SMLLC)** – If you are a single member limited liability company, that is organized or doing business in California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get Form 568 Limited Liability Company Tax Booklet for more information.

**Amended Tax Returns** – If you are an active duty military servicemember domiciled outside California and you included your military compensation in income from all sources, you may file an amended tax return for tax years with an open statute of limitations. For more information, get FTB Pub. 1032 and see instructions for amended returns in the 540NR booklet.

**Part-Year Residents** – Complete the Part-Year Resident Worksheet on page 52 to determine the amounts to enter on Part II, Section A, line 1 through line 6 and Section B, line 1 through line 9, column E.

### Avoid Common Mistakes on this Schedule.

**Column A** – Copy the amounts from your federal tax return. Use the (b) amounts on line 2, line 3, line 4, line 5, and the (d) amount on line 4, from your federal tax return. Form 1040, U.S. Individual Income Tax Return, line 8b, or Form 1040-SR, U.S. Tax Return for Seniors, line 8b, should equal Schedule CA (540NR), Part II, line 23, column A.

**Column B (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8)** – Subtract income that is not taxable to a California resident such as California lottery winnings and social security benefits. **Do not use column B to deduct** income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in state and federal tax law. Generally, if a full-year California resident cannot subtract income in column B, a nonresident or part-year resident may not subtract income in column B.

**Column C (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8)** – Add income that was not taxed on your federal tax return but is taxable to a California resident such as foreign income or interest/dividends from non-California municipal bonds.

**Column D** – Combine the columns (column A - column B + column C). Part II, line 23, column D, should equal Form 540NR, line 17. The amounts in this column represent income earned from all sources as if you were a full-year California resident, after applying California and federal law differences.

**Column E** – Enter all income from all sources while a resident of California and income from California sources while a nonresident.

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## Purpose

Use Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, to determine California taxable income by doing the following:

- Identify the domiciles and current and past residency information.
- Enter the amounts of income and deductions reported on your federal tax return.
- Adjust the income and deductions reported on your federal tax return for differences in California and federal law.
- Determine the portion of income reported on your federal tax return that was earned or received while you were a California resident.
- Determine the portion of income reported on your federal tax return that was earned or received from California sources while you were a nonresident.
- Determine your allowable standard deduction or itemized deductions.

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## Specific Line Instructions

### Part I Residency Information

Answer all the questions in this part for you and your spouse/RDP. If a question does not apply, then leave the line **blank**. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status
- FTB Pub. 1032, Tax Information for Military Personnel

Use the two letter state abbreviations to complete this section. If you do not know your state abbreviation, visit the United States Postal Service website at [usps.com](http://usps.com) for assistance. If you did not reside in the United States or a U.S. Possession, use the code "FC." The code "FC" is the abbreviation for foreign country.

#### Line 2 – Domicile and Military

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

#### Line 6 – The number of days I spent in California

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

#### Line 7 – I owned a home/property in California

This includes property owned directly or indirectly through a trust or other entity.

#### Line 8 – Before 2019: I was a California resident for the period of

Enter your most recent period of California residency. If you became a nonresident during taxable year 2019, use December 31, 2018 as your end date.

### Part II Income Adjustment Schedule

#### Column A – Federal Amounts

Enter all the amounts shown on your federal tax return on the corresponding lines in column A.

If married/RDP filing separately under either exception described in the instructions for Form 540NR, enter in column A the amounts you would have reported on a separate federal tax return. Attach a statement to the tax return showing how the income and expenses were split between you and your spouse/RDP.

#### Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8

Enter in Section A, line 1 through line 6, and Section B, line 1 through line 8 the same amounts you entered on federal Form 1040 or 1040-SR, line 1 through line 6; and federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 1 through line 8; or Form 1040NR, U.S. Nonresident Alien Income Tax Return, line 8 through line 21 for the same types of income.

#### Line 9 – Total

Combine the amounts in Section A, line 1 through line 6, and Section B, line 1 through line 8. Enter the total on line 9. This number should be the same as the amount on federal Form 1040 or 1040-SR, line 7b; or Form 1040NR, line 23.

#### Line 10 through Line 17 and Line 19 through Line 21

Enter the same amounts you entered on federal Schedule 1 (Form 1040 or 1040-SR), line 10 through line 17 and line 19 through line 21; or Form 1040NR, line 24 through line 33.

#### Line 18a and Line 18b

Enter on line 18a the same amount entered on federal Schedule 1 (Form 1040 or 1040-SR), line 18a. Enter on line 18b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

#### Line 22

Add line 10 through line 18a and line 19 through line 21. This amount should be the same as the amount on federal Schedule 1 (Form 1040 or 1040-SR), line 22; or Form 1040NR, line 34. However, if you made any of the adjustments described in the instructions for federal Schedule 1 (Form 1040 or 1040-SR), line 22, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 22 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 34 on this line.

#### Line 23 – Total

Subtract line 22 from line 9. This amount should be the same as the amount on federal Form 1040 or 1040-SR, line 8b; or Form 1040NR, line 35.

### Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts in Section A, line 1 through line 6 and Section B and Section C, line 1 through line 22 as positive numbers.

**Do not deduct** income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in tax law. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income from column B.

If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal tax return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

#### Section A – Income

##### Line 1 – Wages, Salaries, Tips, etc.

Generally, no adjustments are made on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

**Military pay adjustment.** Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from AGI from all sources. For more information, get FTB Pub. 1032.

Active duty military servicemembers domiciled outside of California, may claim an adjustment for active duty military pay.

To claim the adjustment, write "MPA" to the left of column A or include it according to your software's instructions and enter only the amount of your active duty military pay in column B. Exclude this amount from column E.

**Combat zone foreign earned income exclusion.** For taxable years beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S. citizens or resident aliens with an abode in the U.S., specifically contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones. Enter the amount excluded from federal income on line 8f, column C.

**Combat zone extended to Egypt's Sinai Peninsula.** Federal law extended combat zone tax benefits to the Sinai Peninsula of Egypt. California does not conform. Enter the amount of combat pay excluded from federal income on line 1, column C. Get FTB Pub. 1032 for more information.

**Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act.** California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

**Ride-sharing fringe benefit differences.** Under federal law, certain qualified transportation benefits are excluded from gross income. Under the California R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1, column B.

**Foreign income.** If you excluded income exempted by U.S. tax treaties on your federal Form 1040 or 1040-SR (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Form 1040 or 1040-SR (under IRC Section 911), see the instructions for line 8.

**Exclusion for compensation from exercising a California Qualified Stock Option (CQSO).** To claim this exclusion:

- Your earned income is \$40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than \$100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included in federal income an amount qualifying for this exclusion, enter that amount on line 1, column B.

**Nonresident compensation of merchant seamen and employees of rail carriers, motor carriers, and air carriers.** Exclude the following from gross income: compensation for the performance of duties of certain merchant seamen, rail carriers, motor carriers, and air carriers. Enter the amount included in federal income on line 1, column B. For more information, get FTB Pub. 1031.

**Employer health savings account (HSA) contribution.** Enter the amount of any employer HSA contribution from federal Form W-2, Wage and Tax Statement, box 12, code W on line 1, column C.

**Income exclusion for In-Home Supportive Services (IHSS) supplementary payments.** If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 1, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

**Native American earned income exemption.** California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation source per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Enter on line 1, column B the earnings included in federal income that are exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540NR. For more information, get form FTB 3504.

### Line 2 – Taxable Interest

If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury Bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire settlement payments.
- Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions. For more information, get FTB Pub. 1001.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 or 1040-SR, line 2a or Form 1040NR, line 9b; **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings from a Health Savings Account (HSA) are not treated as tax deferred. Interest or earnings in an HSA are taxable in the year earned.
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under the age of 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low-income individuals.

Get FTB Pub. 1001, if you received interest income from the items listed above passed through to you from S corporations, trusts, partnerships, or LLCs.

### Line 3 – Ordinary Dividends

Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Enter in column B dividend income from children under age 19 and students under age 24, **included** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Enter in column C dividend income from children under age 19 and students under age 24, **excluded** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Get FTB Pub. 1001, if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations.
- A controlled foreign corporation (CFC).
- Distribution of pre-1987 earnings from S corporations.
- Undistributed capital gains for regulated investment company (RIC) shareholders.

### Line 4a and b – IRA Distributions

**Beginning with tax year 2002, calculate your IRA basis as if you were a California resident for all prior years.** Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA) depending on when you made your IRA contributions. California did not conform to the \$2,000 or 100% of compensation annual contribution limit permitted under federal law from 1982 through 1986. During these years, California limited the deduction to the lesser of 15% of compensation or \$1,500 and disallowed a deduction altogether to individuals who were active participants in qualified government plans. Any amount an individual contributed in excess of California deduction limits during these years creates a basis in the IRA.

Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005, for more information and worksheets for figuring the adjustment to enter on this line, if any.

**Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA** – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

### Line 4c and d – Pensions and Annuities

Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. Get form FTB 3805P for more information.

#### Line 5 - Social Security Benefits

California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 5(b).

#### Line 6 – Capital Gain or (Loss)

Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540NR), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 6:

- Gain on the sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2018 California Schedule D (540NR).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

### Section B – Additional Income

#### Line 1 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

California does not tax the state income tax refund. Enter in column B, the amount of state tax refund entered in column A.

#### Line 2a – Alimony Received

Under federal law (TCJA), alimony and separate maintenance payments are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018 and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you received alimony not included in your federal income, enter the alimony received in column C.

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C.

#### Line 3 – Business Income or (Loss)

Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987**, California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987**, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 3 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 3 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

**Limitation on deduction of business interest.** Under federal law, every business, regardless of its form, is generally subject to a disallowance of a deduction for net interest expense in excess of 30% of the business's adjustable taxable income. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

**Limitation on employer's deduction for fringe benefit expenses.** Under federal law, deductions for entertainment expenses are disallowed; the current 50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deductions for employee transportation fringe benefits (e.g., parking and mass transit) are denied; and no deduction is allowed for transportation expenses that are the equivalent of commuting for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B or column C.

**Limitation on wagering losses.** Under federal law, all deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

**Sexual harassment settlements.** Under federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California does not conform. Enter the amount received and included in federal income on line 3, column B.

**Penalty Assessed by Professional Sports League.** California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount on line 3, column C.

**Business Expense Deduction Disallowance** – California disallows a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 3, column C.

Get FTB Pub. 1001 for more information about:

#### Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

#### Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Los Angeles Revitalization Zone (LARZ).
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.

- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after December 31, 2017, and before January 1, 2021.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the Work Opportunity Credit.

**Business deductions related to:**

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

**Line 4 – Other Gains or (Losses)**

Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, for more information.

**Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.**

Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), column B and column C, line 3.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property businesses are not automatically treated as passive activities. Get form FTB 3801, for more information.

Use form FTB 3801, to figure the total adjustment for line 5 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040 or 1040-SR), Supplemental Income and Loss.

Use form FTB 3885A, to figure the total adjustment for line 5 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001, for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

**Line 6 – Farm Income or (Loss)**

Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, NOLs, and accelerated write-offs. As a result, the recovery period or the basis you should use

to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), column B and column C, line 3.

Use form FTB 3801, to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.

Use form FTB 3885A, to figure the total adjustment for line 6 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

**Line 7 – Unemployment Compensation**

California excludes unemployment compensation from taxable income. Enter on line 7, column B, the amount of unemployment compensation shown in column A.

**Paid Family Leave Insurance (PFL) benefits, also known as, Family Temporary Disability Insurance.** California excludes payments received from the PFL program from taxable income. Enter on line 7, column B, the amount of PFL program payments shown in column A. For more information, get FTB Pub. 1001.

**Line 8 – Other Income**

**a. California Lottery Winnings**

California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 8, column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on Part III, line 16, column A. Enter these losses on Part III, line 16, column B.

**b. Disaster Loss Deduction**

If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount from your 2018 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, Part III, line 6 as a positive number in column B.

**NOL Attributable to a Qualified Disaster** – If you deduct a 2019 disaster loss in the 2019 taxable year that results in an NOL, the NOL can be carried forward. Get FTB 3805V for more information.

**c. Federal NOL from federal Schedule 1 (Form 1040 or 1040-SR), line 8**

If the amount on line 8 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL.

**d. NOL Carryover from Form FTB 3805V, Part III, line 5**

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2018 form FTB 3805V, enter it as a positive number in column B.

**e. NOL from Forms FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809**

Enter in column B the total NOL figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 3b.
- FTB 3806, Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction, line 2b.
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b.
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b.

**f. Other (describe)**

Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

**IRC Section 965 deferred foreign income.** If you included IRC 965 deferred foreign income on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 965" on line 8f and at the top of Form 540NR.

**Global intangible low-taxed income (GILTI) under IRC Section 951A.** If you included GILTI on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 951A" on line 8f.

**Excess business loss.** For taxable years beginning after December 31, 2018, California law generally conforms to the changes under the Tax Cuts and

Jobs Act (TCJA) in regard to the disallowance of excess business loss deductions of non-corporate taxpayers. For California purposes, any disallowed loss will be treated as a carryover excess business loss for the subsequent taxable year. If you completed federal Form 461, Limitation on Business Losses, prepare a second set of forms reflecting your excess business loss using California amounts (i.e., following California law). Compare federal Form 461, line 16 and the form completed using California amounts. Enter the difference between the federal and California amount on line 8f, column B or column C. Attach federal Form 461, using California amounts, to the tax return.

**Qualified equity grants.** California does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 8f, column C.

**Expanded use of 529 account funds.** California does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 8f, column C.

**Olympic Medals and Prize Money.** If you excluded the value of any award, medal, or prize money on your federal Form 1040 or 1040-SR, enter the excluded amount on line 8f, column C. For more information, get FTB Pub. 1001.

**Native American earned income exemption.** California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. For more information, see form FTB 3504. Enter on line 8f, column B the income included in federal income that is exempt for California and write "FTB 3504" on line 8f. Attach form FTB 3504 to the Form 540NR.

**Parents' Election to Report Child's Interest and Dividends.** California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 8f, column B or column C and write "FTB 3803" on line 8f. Get form FTB 3803 for more information.

**Reward from a crime hotline.** Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 8, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

**Federal foreign income or housing exclusion.** Enter in column C the amount deducted from federal income on federal Schedule 1 (Form 1040 or 1040-SR), line 8.

**Combat zone foreign earned income exclusion.** Enter the amount excluded from federal income on line 8f, column C.

**Beverage container recycling income.** Enter in column B the amount of recycling income included in the amount on line 8, column A.

**Rebates or vouchers from a local water agency, energy agency, or energy supplier.** California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 8, column A.

**Financial Incentive for Seismic Improvement.** California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 8, column A.

**Original issue discount (OID) for debt instruments issued in 1985 and 1986.** In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 8f in column B.  **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 8f in column C.

**Foreign income of nonresident aliens.** Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

**Cost-share payments received by forest landowners.** Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

**Coverdell ESA distributions.** If you received a distribution from a Coverdell ESA, report the difference between the federal taxable amount and the California taxable amount in column B or column C.

**Grants paid to low-income individuals.** California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 8f, column B the amount of this type of income.

**Health Savings Account (HSA) distributions for unqualified medical expense.** Distributions from an HSA not used for qualified medical expenses and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 8f, column B.

**California National Guard Surviving Spouse & Children Relief Act of 2004.** Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 8, column A, enter the death benefit amount in column B.

**Ottoman Turkish Empire settlement payments.** If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 8, column A, enter the amount of settlement payments in column B.

**Mortgage forgiveness debt relief.** California law does not conform to federal law regarding the exclusion of income from discharge of indebtedness from the disposition of your principal residence occurring after December 31, 2017. Enter the amount of discharge on line 8f, column C.

**g. Student Loan Discharged Due to Closure of a For-Profit School.**

California law allows an income exclusion for income that would result from the discharge of any student loan of an eligible individual. An individual is eligible for the exclusion if **any** of the following apply during the taxable year.

1. The individual is granted a discharge of any student loan because:
  - a. The individual successfully asserts that the school did something wrong or failed to do something that it should have done.
  - b. The individual could not complete a program of study due to the school closing.
2. The individual attended a Brightwood College school on or before December 5, 2018, and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
3. The individual attended a location of The Art Institute of California and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
4. The individual is granted a discharge of any student loan pursuant to the discharge agreement. For definition of "discharge agreement", refer to R&TC Section 17144.7 for more information.
5. The individual attended a Corinthian Colleges, Inc. school on or before May 1, 2015, is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 or 4 above.

Enter in column B the amount of this type of income included in the amount on line 8g, column A.

**Line 9 – Total**

Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Enter the totals on line 9.

**Section C - Adjustments to Income****Line 10 through Line 18a and Line 19 through Line 21**

California law is the same as federal with the exception of the following:

- Line 10 (Educator Expenses) – California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 10 to column B, line 10.
- Line 11 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get Pub. 1001.

Federal law eliminated the \$3,000 deduction for living expenses for members of Congress while away from home. California does not conform. Enter the amount of living expenses on line 11, column C.

- Line 12 (Health Savings Account (HSA) Deduction) – Federal law allows the taxpayer a deduction for contributions to an HSA account. California does not conform. Transfer the amount from column A, line 12, to column B, line 12.
- Line 13 (Moving Expenses) – California does not conform to federal law regarding the suspension of the deduction for moving expenses, except for members of the Armed Forces on active duty. Non-military taxpayers prepare federal Form 3903, Moving Expenses, using California amounts. If you have excess moving expense reimbursements, enter the amount of moving expenses from line 3 of federal Form 3903 on Schedule CA (540NR), line 13, column C. If your reimbursements are less than your moving expenses, enter the amount of moving expenses from line 5 of federal Form 3903 on Schedule CA (540NR), line 13, column C.
- Line 18a (Alimony Paid) – Under federal law (TCJA), alimony and separate maintenance payments are not deductible by the payor spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you paid alimony and did not deduct it on your federal tax return, enter the alimony in column C.

If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C.

Line 18b (Recipient's SSN/Last Name) - Enter the SSN or ITIN and last name of the person to whom you paid alimony.

- Line 19 (IRA Deduction) – If you are an active duty military servicemember domiciled outside of California, you may have an adjustment. See line 22 instructions.
- Line 20 (Student Loan Interest Deduction) – California conforms to federal law regarding student loan interest deduction except for non-California domiciled military taxpayers. Military taxpayers use the Student Loan Interest Deduction Worksheet in the next column to compute the amount to enter on line 20. For more information, get FTB Pub. 1032.
- Line 21 (Tuition and Fees) – California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 21 on column B, line 21.

**Line 22** – Add line 10 through line 18a and line 19 through line 21 in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 22. Enter the amount and "Form 2555" on the dotted line next to line 22.

If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 19, column A, enter the difference between the two amounts in column C, line 22. Enter the amount and "MPA Adjustment" on the dotted line next to line 22.

**Line 23 – Total**

Subtract line 22 from line 9 in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Form 540NR, line 14 and line 16, respectively.

In some cases the total on line 23 in column B or column C will be a negative number. Read the caution note when you get to line 23, column E.

**Student Loan Interest Deduction Worksheet**

**1** Enter the total amount from Schedule CA (540NR), line 20, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California . . . . . **1** \_\_\_\_\_

**2** Enter the total interest you paid in 2019 on qualified student loans but not more than \$2,500 here . . . . . **2** \_\_\_\_\_

**3** Add federal Schedule 1 (Form 1040 or 1040-SR), line 20 (student loan interest deduction) to federal Form 1040 or 1040-SR, line 8b (AGI). Enter the result here . . **3** \_\_\_\_\_

**4** Enter the total military income included in federal adjusted gross income (get FTB Pub. 1032) . . . . . **4** \_\_\_\_\_

**5** Subtract line 4 from line 3. . . . . **5** \_\_\_\_\_

**6** Enter the amount shown below for your filing status.

- Single, head of household, or qualifying widow(er) – \$60,000
- Married/RDP filing jointly – \$120,000. . . . . **6** \_\_\_\_\_

**7** Is the amount on line 5 more than the amount on line 6?  
 **No.** Skip lines 7 and 8, enter -0- on line 9, and go to line 10.  
 **Yes.** Subtract line 6 from line 5 . . . . . **7** \_\_\_\_\_

**8** Divide line 7 by \$15,000 (\$30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000. . . . . **8** \_\_\_\_\_

**9** Multiply line 2 by line 8. . . . . **9** \_\_\_\_\_

**10 Student loan interest deduction.** Subtract line 9 from line 2. Enter the result here and on, Schedule CA (540NR), line 20, column D. . . . . **10** \_\_\_\_\_

**11 Student loan interest adjustment.** Enter the result here. If line 1 is less than line 10, enter the difference on Schedule CA (540NR), line 20, column C. . . . . **11** \_\_\_\_\_

**Column D — Total Amounts Using California Law**

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, Section A, line 1 through line 6, and Sections B and C, line 1 through line 23:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

**Line 8 – Other Income**

If you made any adjustments on line 8 in column B or column C:

- Step 1 Add the adjustments in column B, lines a, b, d, e, f, and g.
- Step 2 Subtract that total from line 8, column A.
- Step 3 Add the adjustments in column C, lines c and f.
- Step 4 Add that total to the result of Step 2; then continue as instructed above for all other lines.

The total on line 23, column D should be the same as the amount on Form 540NR, line 17.

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## Column E — California Amounts

Column E is used to show how much of the amount of income reported on Schedule CA (540NR), column D is taxable by California. The taxable amount depends on your residency status.

- **Full-year California resident:** A resident is taxed on all income from all sources, including income from sources outside California. Follow the “California Resident Amounts” instructions for each line below. Full-year residents use Form 540NR if filing jointly with a spouse/RDP who is a nonresident or a part-year resident.
- **Full-year nonresident:** A nonresident is only taxed on income derived from California sources. Follow the “California Nonresident Amounts” instructions for each line below.
- **Part-year resident:** A part-year resident is taxed on all income from all sources while a resident and only on income derived from California sources while a nonresident. Follow the instructions as stated in the Part-Year Resident Worksheet instructions.

Refer to instructions for each line below to be sure you are including the correct amounts.

### Section A – Income

#### Line 1 – Wages, Salaries, Tips, Etc.

**California resident amounts** – Enter the wages, salaries, tips, or other compensation that you received while a California resident. Active duty military personnel, who are domiciled in California and stationed in California, report their military income here. Get FTB Pub. 1032 for more information.

**California nonresident amounts** – If you worked in California while a nonresident, enter the wages, salaries, tips, or other compensation received for those California services.

#### Line 2 – Taxable Interest

**California resident amounts** – Enter the interest income received while a California resident.

**California nonresident amounts** – Enter the interest income received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

#### Line 3 – Ordinary Dividends

**California resident amounts** – Enter the ordinary dividends received while a California resident.

**California nonresident amounts** – Enter the ordinary dividends received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

#### Line 4a and b – IRA Distributions

**California resident amounts** – Enter the taxable portion of the IRA distributions received while a California resident. Include regular distributions, premature distributions, and any other money or property received from your IRA account or annuity.

For more information on traditional, Coverdell ESA, and Roth IRAs, get FTB Pub. 1005.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P, to figure any additional tax due on this amount.

**California nonresident amounts** – IRA distributions received by a nonresident are not taxable.

#### Line 4c and d – Pensions and Annuities (Taxable Amount)

**California resident amounts** – Enter the portion of taxable pension and annuity income received while a resident of California.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

**California nonresident amounts** – Qualified retirement distributions received by a nonresident are not taxable.

For more information, get FTB Pub. 1005.

#### Line 6 – Capital Gain or (Loss)

**California resident amounts** – Enter capital gains and losses from all sources while a California resident.

**California nonresident amounts** – Enter capital gains and losses from sources within California while a nonresident. Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents, to compute this amount.

**Part-year resident amounts** – Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents. Enter the amount from column E, line 4 (if there is an overall gain) or line 5 (if there is a loss) of that worksheet on the Part-Year Resident Worksheet, line 6, column C, that is located at the end of the Schedule CA (540NR) instructions.

### Section B – Additional Income

#### Line 2a – Alimony Received

**California resident amounts** – Enter the alimony received while a California resident.

**California nonresident amounts** – Alimony received by a nonresident is not taxable.

#### Line 3 – Business Income or (Loss)

**California resident amounts** – Enter the total profits or losses (including losses allowed from passive activities) from all businesses conducted while a California resident.

**California nonresident amounts** – Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses sourced to California while a nonresident of California. California uses a mandatory market assignment method and single-sales factor apportionment to apportion business income to California. A nonresident may have California sourced income or apportionable business income if receiving income from intangibles or services from California sources.

If, as a nonresident, you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

#### Line 4 – Other Gains or (Losses)

**California resident amounts** – Enter gains and losses (including losses allowed from passive activities) from all sources while a resident.

**California nonresident amounts** – Enter gains and losses from sources within California while a nonresident.

#### Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

**California resident amounts** – Enter your profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while a California resident.

**California nonresident amounts** – Enter your profit or loss related to property or business located in California while a nonresident of California. Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of S corporation, estate, trust, partnership, or LLC profit or loss derived from California sources.

**Part-year resident amounts** – Allocate income between the period of residency and the period of non residency in a manner that reflects the actual date of realization of partnership, S corporation, and certain trust income. In the absence of information that reflects the actual date of realization, the taxpayer allocates an annual amount on a proportional basis between the two periods, using a daily pro-rata methodology. For more information, get FTB Pub. 1100.

#### Line 6 – Farm Income or (Loss)

**California resident amounts** – Enter profit or loss (including losses allowed from passive activities) from all farming activity while a California resident.

**California nonresident amounts** – Enter profit or loss (including losses allowed from passive activities) for farming activity conducted in California while a nonresident of California.

#### Line 8 – Other Income

Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column E.



**Line 9 – Total**

Add Section A, line 1 through line 6, and Section B, line 1 through line 8, in column E. Enter the result on this line.

**Section C – Adjustments to Income****Line 13 – Moving Expenses**

California law and federal law are no longer the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from line 13, column D, in line 13, column E.
- Out of California in connection with your new job, enter -0- on line 13, column E.

If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

**Line 14 – Deductible part of Self-Employment Tax**

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the total California deduction, line 14, column D. That percentage is the ratio of:

$$\frac{\begin{array}{l} \text{Self-employment income} \\ \text{reported} \\ \text{in column A} \\ \text{from all sources} \\ \text{while a CA resident} \end{array} + \begin{array}{l} \text{Self-employment} \\ \text{income reported} \\ \text{in column A} \\ \text{from CA sources} \\ \text{while a nonresident} \end{array}}{\begin{array}{l} \text{Total self-employment income} \\ \text{reported in column A} \end{array}} = \text{California ratio}$$

Multiply your total California deduction, line 14, column D by the California ratio described above and enter the result on line 14, column E. If the California ratio is greater than 1.00, enter the amount from line 14, column D on line 14, column E. If the California ratio is less than zero, enter -0- on line 14, column E.

**Line 15 and Line 19 – IRA, Keogh, SEP, and SIMPLE Deduction**

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

**Example:** Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal tax return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000.
- The California compensation of \$500.

Therefore, she enters \$500 on line 15, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to a percentage of the federal deduction.

$$\frac{\begin{array}{l} \text{Self-employment income} \\ \text{reported in column E} \end{array}}{\begin{array}{l} \text{Total self-employment} \\ \text{income reported} \\ \text{in column D} \end{array}} = \text{California ratio}$$

Multiply federal deductions by the California ratio described above and enter the result on line 15, column E. If the California ratio is greater than 1.00, enter the amount from line 15, column D on line 15, column E. If the California ratio is less than zero, enter -0- on line 15, column E. Get FTB Pub. 1005 for more information.

**Line 16 – Self-Employed Health Insurance Deduction**

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\begin{array}{l} \text{Total self-employment income} \\ \text{reported in column E} \end{array}}{\begin{array}{l} \text{Total self-employment income} \\ \text{reported in column D} \end{array}} = \text{California ratio}$$

Multiply your federal deduction on line 16, by the California ratio described above and enter the result on line 16, column E. If the California ratio is greater than 1.00, enter the amount from line 16, column D on line 16, column E. If the California ratio is less than zero, enter -0- on line 16, column E.

**Line 17 – Penalty on Early Withdrawal of Savings**

Enter the interest penalties charged while a California resident.

**Line 18a – Alimony Paid**

If you claimed a deduction in column D for alimony payments, first compute your California ratio:

$$\frac{\begin{array}{l} \text{California AGI (line 23, column E)} \\ \text{(without the alimony deduction)} \end{array}}{\begin{array}{l} \text{Total AGI (line 23, column D)} \\ \text{(without the alimony deduction)} \end{array}} = \text{California ratio}$$

**California nonresident amounts** – Multiply the deduction (line 18a, column D) by the California ratio (see above) and enter the amount in line 18a, column E. If the California ratio is greater than 1.00, enter the amount from line 18a, column D on line 18a, column E. If the California ratio is less than zero, enter -0- on line 18a, column E.

**Part-year resident amounts** – Multiply the alimony paid while a nonresident by the California ratio (see above) to determine the nonresident portion. If the California ratio is greater than 1.00, use 1.00 for the California ratio. If the California ratio is less than zero, your nonresident portion of alimony paid is zero. Add the nonresident portion of alimony paid to the alimony paid while a resident. Enter the total in line 18a, column E.

**Line 22**

Add line 10 through line 18a and line 19 through line 21 in column E. Enter the result on this line.

**Line 23 – Total**

Subtract line 22 from Section B, line 9 in column E. This is your California AGI. Enter the result on this line. Also enter this amount on Part IV, line 1.

Also, transfer the amount from:

- Line 23, column B to Form 540NR, line 14. If column B is a negative number, transfer the amount as a positive number to Form 540NR, line 16.
- Line 23, column C to Form 540NR, line 16. If column C is a negative number, transfer the amount as a positive number to Form 540NR, line 14.
- Line 23, column E to Form 540NR, line 32. If you plan to itemize deductions, go to Part III.

**Part III Adjustments to Federal Itemized Deductions**

**Important:** If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box at the top of Schedule CA (540NR), Part III and complete lines 1 through 30. Attach a copy of federal Schedule A (Form 1040 or 1040-SR) to your Form 540NR.

**Column A - Federal Amounts****Line 1 through Line 16**

Enter on line 1 through line 16 the same amounts you entered on your federal Schedule A (Form 1040 or 1040-SR), line 1 through line 16.

**Column B and Column C – Subtractions and Additions**

Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

**Line 4 – Health Savings Account (HSA) Distributions**

If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI on line 4, column C.

**Line 5a – State and Local Taxes**

California does not allow a deduction for state and local income tax (including limited partnership tax and income or franchise tax paid by corporations) and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B.

**Line 5e** – The federal deduction for state and local tax is limited to \$10,000 (\$5,000 for married filing separate) for the aggregate of state and local income taxes and property taxes. California does not conform. If your deduction was limited under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit.

**Line 6 – Other Taxes**

California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B.

Federal law suspended the deduction for foreign property taxes. California does not conform. Enter the amount on line 6, column C.

**Generation Skipping Transfer Tax** – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of generation skipping tax included in line 6, column A on line 6, column B.

**Line 8 – Home Mortgage Interest**

Federal law limited the mortgage interest deduction acquisition debt maximum from \$1,000,000 (\$500,000 for married filing separately) to \$750,000 (\$375,000 for married filing separately). California does not conform. If your deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Federal law suspended the deduction on up to \$100,000 (\$50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that secures the loan. California does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

**Mortgage Interest Credit** – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit on line 8, column C.

**Line 8d – Mortgage Insurance Premiums**

California does not allow a deduction for mortgage insurance premiums. Enter the amount from column A, line 8d on column B, line 8d.

**Line 9 – Investment Interest Expense**

Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 9, column B or column C.

**Line 11 – Gifts By Cash Or Check**

**Qualified charitable contributions** – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 11, column B.

**College athletic seating rights** – Federal law no longer allows for a charitable deduction for amounts paid to an institution of higher education in exchange for college athletic seating rights. California does not conform. Enter the amount on line 11, column C.

**College access tax credit** – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the College Access Tax Credit on your Form 540NR, enter the amount used to calculate the College Access Tax Credit on line 11, column B.

**Charitable Contribution Deduction Disallowance** - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 11, column B.

**Line 12 - Other Than By Cash Or Check**

**Qualified Charitable Contributions** – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

**Charitable Contribution Deduction Disallowance** - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.

- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 12, column B.

**Line 13 - Carryover From Prior Year**

**Charitable contribution carryover deduction** – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount on line 13, column C.

**Carryover deduction of appreciated stock contributed to a private foundation prior to January 1, 2002** – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B.

**Line 15 – Casualty or Theft Loss(es)**

Under federal law, the personal casualty and theft loss deduction is suspended, with exception for personal casualty gains. Federal allows a deduction for personal casualty and theft loss incurred in a federally declared disaster. California does not conform.

California allows personal casualty and theft loss and disaster loss deductions. If you have personal casualty and theft loss and/or disaster loss, complete another federal Form 4684, Casualties and Thefts, using California amounts. Enter the difference between the federal and California amount in column B or column C.

**Line 16 - Other Itemized Deductions**

**Unreimbursed Impairment-Related Work Expenses** – If you completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees who were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 and the form completed using California amounts. Enter the difference between the federal and California amount in column B or column C.

**Gambling Losses** – California lottery losses are not deductible for California. Enter the amount of California lottery losses included in line 16, column A on line 16, column B.

**Federal Estate Tax** – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax included in line 16, column A on line 16, column B.

**Claim of Right** – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, no deduction or credit is allowed.

Social security benefits are not taxable by California and the repayment would not qualify for claim of right deduction or credit. If you deducted the repayment of Social Security benefits on your federal tax return, enter the amount of the federal deduction on line 16, column B.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction on line 16, column C.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction on line 16, column B. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you

choose to take the credit instead of the deduction for California, add the credit amount on line 87, the total payment line, of the Form 540NR. To the left of the total, write "IRC 1341" and the amount of the credit.

**Line 19 through Line 22 – Job Expenses and Certain Miscellaneous Deductions**

Under federal law, the federal deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California does not conform.

**Line 19 - Unreimbursed Employee Expenses**

Prepare federal Form 2106 reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Enter the amount from line 10 of federal Form 2106 on line 19.

**Line 20 - Tax Preparation Fees**

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 21 instead of this line.

**Line 21 - Other Expenses**

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income.

List the type of each expense next to line 21 and enter the total of these expenses on line 21. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 21, attach a statement showing the type and amount of each expense.

Examples of expenses to include on line 21 are:

- Certain legal and accounting fees.
- Custodial fees (for example, trust account).
- Casualty and theft losses of property used in performing services as an employee from federal Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

**Claim of Right** – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than \$3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deducting the repayment for California, enter the allowable deduction on line 21.

If the amount repaid was not taxed by California, no deduction is allowed.

**Line 27 – Other Adjustments**

**Adoption-related expenses** – If you deducted adoption-related expenses on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 27.

**Nontaxable income expenses** – If, on federal Schedule A (Form 1040 or 1040-SR), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 27.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.

**State legislator's travel expenses** – Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 27.

**Interest on loans from utility companies** – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence **located in California**. Federal law has no equivalent deduction. Enter the difference as a positive number on line 27.

**Line 29 – California Itemized Deductions**

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately . . . . .	\$200,534
Head of household . . . . .	\$300,805
Married/RDP filing jointly or qualifying widow(er) . . . . .	\$401,072

**NO** Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet on the following page.

**YES** Complete the Itemized Deductions Worksheet on the following page.

**Note:**

- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions 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.

**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 23, column E.

**Line 3 – Deduction Percentage**

Divide Part II, line 23, column E by Part II, line 23, 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.

**Itemized Deductions Worksheet**

1. Amount from Schedule CA (540NR), Part III, line 28. . . . . **1** \_\_\_\_\_
2. Add the amounts on federal Schedule A (Form 1040 or 1040-SR), line 4, line 9, and line 15 plus any gambling losses included on line 16 (or on Schedule A (Form 1040NR), line 6 plus any investment interest expense and gambling losses included on line 7) . . . . . **2** \_\_\_\_\_
3. Subtract line 2 from line 1. If the result is -0-, **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 on the previous page for your filing status . . . . . **6** \_\_\_\_\_
7. Subtract line 6 from line 5. . . . . **7** \_\_\_\_\_  
If the result is -0- or less **stop**. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29
8. Multiply line 7 by 6% (.06). . . . . **8** \_\_\_\_\_
9. Compare the amounts on 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** \_\_\_\_\_

**Part-Year Resident Worksheet**

**Important:** Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>California Resident Amounts</b>	<b>California Nonresident Amounts</b>	<b>Total</b> Combine column A and column B
	Amounts reported on Schedule CA (540NR) column D earned or received while you were a CA resident	Amounts reported on Schedule CA (540NR) column D earned or received from CA sources while you were a nonresident	Transfer amounts to Schedule CA (540NR), column E
<b>Section A – Income</b>			
<b>1</b> Wages, salaries, tips, etc. . . . . <b>1</b>			
<b>2 b</b> Taxable interest . . . . . <b>2b</b>			
<b>3 b</b> Ordinary dividends. See instructions . . . . . <b>3b</b>			
<b>4 b</b> IRA distributions. See instructions. . . . . <b>4b</b>			
<b>d</b> Pensions and annuities. See instructions. . . . . <b>4d</b>			
<b>5 b</b> Social security benefits . . . . . <b>5b</b>			
<b>6</b> Capital gain or (loss). See instructions . . . . . <b>6</b>			
<b>Section B – Additional Income</b>			
<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>			
<b>2 a</b> Alimony received . . . . . <b>2a</b>			
<b>3</b> Business income or (loss). . . . . <b>3</b>			
<b>4</b> Other gains or (losses) . . . . . <b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. See instructions. . . . . <b>5</b>			
<b>6</b> Farm income or (loss) . . . . . <b>6</b>			
<b>7</b> Unemployment compensation . . . . . <b>7</b>			
<b>8</b> Other income. Identify _____ <b>8</b>			
<b>9 Totals:</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in column C. Transfer the amounts from column C, Section A, line 1 through line 6, and Section B, line 1 through line 9, to Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9. <b>9</b>			

**Part-Year Resident Worksheet –** Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9.

Column A: For the part of the year you were a resident, follow the “California Resident Amounts” instructions. Enter the result in column A of the worksheet.

Column B: For the part of the year you were a nonresident, follow the “California Nonresident Amounts” instructions. Enter the result in column B of the worksheet.

Column C: For each line, combine column A and column B of the worksheet. Transfer the amounts in column C of the worksheet to Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

**Important:** If completing Section A, line 6 or Section B, line 5, see the column E, part-year resident instructions for those lines.

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# 2019 California Capital Gain or Loss Adjustment

# D (540NR)

Name(s) as shown on return

SSN or ITIN

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
j	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
k	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
l	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
m	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
n	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
o	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
r	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
s	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
t	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
u	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) . . . . .  2

3 Capital gain distributions (federal Form 1099-DIV, box 2a) . . . . .  3

4 Total 2019 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3 . . . . .  4

5 2019 loss. Add column (d) amounts of line 1 and line 2. . . . .  5 ( \_\_\_\_\_ )

6 California capital loss carryover from 2018, if any. See instructions. . . . .  6 ( \_\_\_\_\_ )

7 Total 2019 loss. Add line 5 and line 6. . . . .  7 ( \_\_\_\_\_ )

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . .  8

9 If line 8 is a loss, enter the smaller of:    a the loss on line 8.  
    b \$3,000 (\$1,500 if married/RDP filing separate). See instructions . . . . .  9 ( \_\_\_\_\_ )

10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6 . . . . .  10

11 Enter the California gain from line 8 or (loss) from line 9 . . . . .  11

12a If line 10 is **more** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 6, col. B . . . . .  12a

      b If line 10 is **less** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 6, col. C . . . . .  12b

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# 2019 Instructions for California Schedule D (540NR)

## California Capital Gain or Loss Adjustment

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

### General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

### Purpose

Full-year nonresidents or part-year residents report gains and losses as if they were full-year residents for the entire year using California amounts. Therefore, all gains and losses must be reported. Full-year nonresidents or part-year residents complete Schedule D (540NR), California Capital Gain or Loss Adjustment, and the Schedule D (540NR) Worksheet for Nonresident and Part-Year Residents, in order to complete column E on Schedule CA (540NR).

For nonresidents, the computation of California taxable income, capital loss carryovers, and capital loss limitations are determined based upon California source income and loss items only. For purposes of calculating California taxable income, the character of gains and losses on the sale or exchange of property used in the trade or business or certain involuntary conversions (IRC Section 1231) are determined by netting California source Section 1231 gains and losses only.

If you moved in or out of California during the year, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

### Important Information

#### Installment Sales.

If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2019, for an installment sale made in an earlier year.

You may elect to not use the installment sale method for California by reporting the entire gain on Schedule D (540NR) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

#### At-Risk Rules and Passive Activity Limitations.

If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

#### Capital Assets

The Tax Cuts and Jobs Act (TCJA) amended IRC Section 1221 excluding a patent, invention, model or design (whether or not patented), and a secret formula or process held by the taxpayer who created the property (and certain other taxpayers) from the definition of a capital asset. California does not conform. Report your capital assets on Schedule D (540NR).

### Specific Line Instructions

#### Line 1 – List each capital asset transaction.

**Column (a) – Description of Property.** Describe the asset you sold or exchanged.

**Column (b) – Sales Price.** Enter in this column either the gross sales price or the net sales price. If you received federal Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; federal Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 6 of federal Form 1099-B indicates that net proceeds were reported to the Internal Revenue Service, enter that net amount in column (b). If you entered the net amount in column (b), **do not** include the commissions and option premiums in column (c).

**Column (c) – Cost or Other Basis.** In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- **Depreciation Methods and Property Expensing** – Before 1987, California law disallowed the use of accelerated cost recovery system (ACRS) and disallowed the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- **Inherited Property** – The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- **S Corporation Stock** – Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions

received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.

- **Special Credits** – California law authorizes special tax credits not allowed under federal law or computed differently under federal law. If you claimed special credits related to capital assets, reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

**Column (e) - Gain.**

- **Qualified Small Business Stock** – California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).
- **Qualified Opportunity Zone Funds** – California does not conform to the deferral and exclusion of capital gains reinvested or invested in qualified opportunity zone funds under IRC Sections 1400Z-1 and 1400Z-2. Enter the entire gain amount in column (e). If, for California purposes, gains from investment in qualified opportunity zone property had been included in income during previous taxable year, do not include the gain in the current year income.

**Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568).** Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d) or the net gain on line 2, column (e).

**Line 3 – Capital Gain Distributions.** If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540NR). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

**Line 6 – 2018 California Capital Loss Carryover.** If you had California capital loss carryover from 2018, recalculate those losses as if you had been a resident for all prior years. Enter this amount on line 6. Get FTB Pub. 1100 for more information.

**Line 8 – Net Gain or Loss.** If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on the next page to figure your capital loss carryover to 2020.

**Line 9** – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or \$3,000 (\$1,500 if married or an RDP filing a separate return).

**Line 12a** – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column B.

**For example:**

**Loss on line 10 is less than loss on line 11.**

Federal loss on line 10 is . . . . .	(\$1,000)
California loss on line 11 is . . . . .	(\$2,000)
Difference between line 10 and line 11 . . . . .	\$1,000

**Gain on line 10 and loss on line 11.**

Federal gain on line 10 is . . . . .	\$3,000
California loss on line 11 is . . . . .	(\$3,000)
Difference between line 10 and line 11 . . . . .	\$6,000

**Line 12b** – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column C.

**For example:**

**Loss on line 10 is more than loss on line 11.**

Federal loss on line 10 is . . . . .	(\$2,000)
California loss on line 11 is . . . . .	(\$1,000)
Difference between line 11 and line 10 . . . . .	\$1,000

**Loss on line 10 and gain on line 11.**

Federal loss on line 10 is . . . . .	(\$2,000)
California gain on line 11 is . . . . .	\$5,000
Difference between line 10 and line 11 . . . . .	\$7,000

**California Capital Loss Carryover Worksheet For Full-Year Residents**

1. Loss from Schedule D (540NR), line 11, stated as a positive number . . . . .	1	_____
2. Amount from Form 540NR, line 17 . . . . .	2	_____
3. Amount from Form 540NR, line 18 . . . . .	3	_____
4. Subtract line 3 from line 2. If less than zero, enter as a negative amount . . . . .	4	_____
5. Combine line 1 and line 4. If less than zero, enter -0- . . . . .	5	_____
6. Enter loss from Schedule D (540NR), line 8 as a positive number . . . . .	6	_____
7. Enter the smaller of line 1 or line 5 . . . . .	7	_____
8. Subtract line 7 from line 6. This is your capital loss carryover to 2020 . . . . .	8	_____

**Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents**

Complete Schedule D (540NR) first.

**Full-year Nonresidents:** Complete column A and column B only. Enter the amount shown in column B, line 4 (if there is an overall gain) or line 5 (if there is a loss), on Schedule CA (540NR), Part II, Section A, line 6, column E.

**Part-year Residents:**

Enter the number of days during the year you were a CA resident: \_\_\_\_\_ .

Enter the number of days during the year you were a nonresident: \_\_\_\_\_ .

**Column A**, line 1 through line 5 should be the same as the amounts shown on Schedule D (540NR), lines 4, 5, 6, 8, and 9 respectively.

**Columns A and B**, line 3, should show a carryover amount that has been computed as if you had been a resident in all prior years for column A and as if you had been a nonresident for all prior years for column B.

**Columns C and D** should be completed taking into account the dates of the transactions. For column C, multiply the amount in column A by the number of days you were a resident divided by 365 days. For column D, multiply the amount in column B by the number of days you were a nonresident divided by 365 days.

**Line 4** If the amount shown in column E is a gain, enter that amount on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C. If a loss, go to line 5.

**Line 5** Enter the amount shown in column E on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C.

	A	B	C	D	E
	Enter total as if you were a <b>CA resident for the entire year.</b>	Enter amounts earned or received from CA sources as if you were a <b>nonresident for the entire year.</b>	Enter amounts earned or received during the portion of the year you were a <b>CA resident.</b>	Enter amounts earned or received from CA sources during the portion of the year you were a <b>nonresident.</b>	<b>Total</b> Combine column C and column D.
1	Gains				
2	Losses				
3	Prior year loss carryover.				
4	Combine line 1 through line 3.				
5	Enter the smaller of the loss on line 4 or \$3,000 (\$1,500 if married/RDP filing separately).				

**Capital Loss Carryover Worksheet**

Complete this worksheet only if at the end of the year you were a resident and line 4, column A above shows a loss **or** at the end of the year you were a nonresident and line 4, column B above shows a loss. In completing this worksheet, if you were a resident at the end of the year, use the column A amounts shown above; if you were a nonresident, use the column B amounts.

1	Enter the total loss from the Schedule D (540NR) Worksheet, line 5, as a positive number	
2	Amount from Form 540NR, line 17	
3	Amount from Form 540NR, line 18	
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	
5	Combine line 1 and line 4. If less than zero, enter -0-	
6	Enter the total loss from Schedule D (540NR) Worksheet, line 4, as a positive number	
7	Enter the smaller of line 1 or line 5	
8	Subtract line 7 from line 6. This is your capital loss carryover to 2020	

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# 2019 Instructions for Form FTB 3519

## Payment for Automatic Extension for Individuals

### General Information

#### Mandatory Electronic Payments

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2019 tax return by April 15, 2020.  
**Note:** Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2019.

When you file your 2019 tax return, you can **e-file** or **CalFile**. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ, California Resident Income Tax Return.

Use the worksheet on the next page to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 15, 2020. If you owe tax, choose one of the following payment options:

- Web Pay:** Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. **Do not** mail form FTB 3519 to the FTB.
- EFW:** Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension and estimated tax payments. **Do not** mail form FTB 3519 to the FTB.

- Credit Card:** Use your major credit card. Call 800.272.9829 or go to [officialpayments.com](http://officialpayments.com), use code 1555. Official Payments Corporation charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below and mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### Penalties and Interest

If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 15, 2020, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

### Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2020, the deadline to file your tax return and pay the tax is June 15, 2020. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2020. To avoid any late-payment penalties, pay your tax liability by June 15, 2020. When filing your tax return, write "**Outside the USA on April 15, 2020**" at the top of your tax return in **BLUE INK**, or include it according to your software's instructions.

Save the stamp – pay online with Web Pay!

— — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — —

(Calendar year filers – File and Pay by April 15, 2020) (Fiscal year filers – see instructions)

TAXABLE YEAR **CAUTION:** You may be required to pay electronically. See instructions. CALIFORNIA FORM

# 2019 Payment for Automatic Extension for Individuals 3519 (PIT)

For calendar year 2019 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, 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.
City		State	ZIP code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } ▶

Amount of payment \_\_\_\_\_ .00

**TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)**

<b>1</b>	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Form 540NR, line 74. . . . .	<b>1</b>	00
<b>2</b>	Payments and credits:		
	<b>a</b> California income tax withheld (including real estate and nonresident withholding) . . . .	<b>2a</b>	00
	<b>b</b> California estimated tax payments and amount applied from your 2018 tax return. . . .	<b>2b</b>	00
	(To check your estimated tax payments go to <b>ftb.ca.gov</b> and login or register for MyFTB.)		
	<b>c</b> Other payments and credits (including any tax payments made with any previous form FTB 3519) . . . . .	<b>2c</b>	00
<b>3</b>	Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . . .	<b>3</b>	00
<b>4</b>	Tax due. Is line 1 more than line 3? . . . . .	<b>4</b>	00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2020 (fiscal year filer – see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the “Amount of payment.” Make your check or money order payable to the “Franchise Tax Board,” and write your SSN or ITIN and “2019 FTB 3519” in the “For” section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

# 2019 California Earned Income Tax Credit

# 3514

Attach to your California Form 540, Form 540 2EZ or Form 540NR

Name(s) as shown on tax return

SSN

### Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

**Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).**

### Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? . . . . .   Yes  No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? . . . . .   Yes  No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) . . . . . ● 2  .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) . . . . . ● 3  .00

### Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income . . . . . ● 4  .00

### Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 2000 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
<b>12 a</b> Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b</b> City. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>c</b> State. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>d</b> ZIP code. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part IV California Earned Income**

<b>13</b> Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	<input type="text"/>	<b>13</b>	<input type="text"/>	.00
<b>14</b> IHSS payments. See instructions. . . . .	<input type="text"/>	<b>14</b>	<input type="text"/>	.00
<b>15</b> Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .	<input type="text"/>	<b>15</b>	<input type="text"/>	.00
<b>16</b> Subtract line 14 and line 15 from line 13. . . . .		<b>16</b>	<input type="text"/>	.00
<b>17</b> Nontaxable combat pay. See instructions. . . . .		<b>17</b>	<input type="text"/>	.00
<b>18</b> Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . .		<b>18</b>	<input type="text"/>	.00
<b>a</b> Business name. . . . .	<input type="text"/>			
<b>b</b> Business address. . . . .	<input type="text"/>			
City, state, and ZIP code. . . . .	<input type="text"/>			
<b>c</b> Business license number . . . . .	<input type="text"/>			
<b>d</b> SEIN. . . . .	<input type="text"/>			
<b>e</b> Business code . . . . .	<input type="text"/>			
<b>19 California Earned Income.</b> Add line 16, line 17, and line 18. . . . .		<b>19</b>	<input type="text"/>	.00

**Part V California Earned Income Tax Credit** (Complete Step 6 in the instructions.)

<b>20 California EITC.</b> Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23. . . . .	<input type="text"/>	<b>20</b>	<input type="text"/>	.00
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**Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit**

- 21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . .  21  .
- 22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.  
This amount should also be entered on Form 540NR, line 85. . . .  22  .00

**Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)**

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . .  23  .00
- 24 **Available Young Child Tax Credit.** . . . . .  24  1,000 .00
- If the amount on line 23 is \$25,000 or less, also enter \$1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
  - If the amount on line 23 is greater than \$25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.
- 25 Excess Earned Income over threshold. Subtract \$25,000 from line 23. . . .  25  .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . .  26  .
- 27 **Reduction amount.** Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, **do not** round. . . .  27  .
- 28 **Young Child Tax Credit.**
- If you did not need to complete lines 25 through 27, your credit is the \$1,000 from line 24.
  - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . .  28  .00

**Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)**

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions . . .  29  .
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.  
This amount should also be entered on Form 540NR, line 86. . . .  30  .00

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**[ftb.ca.gov](http://ftb.ca.gov)**

# 2019 Instructions for Form FTB 3514

## California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

### What's New

**Young Child Tax Credit** – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold amount" of \$25,000, and completely phases out at \$30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

### General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

#### Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified.

When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

### A Purpose

Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

### B Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.

- Both your earned income and federal adjusted gross income (AGI) must be less than \$55,952 to qualify for the federal credit, and less than \$30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

### Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

### Step 1 Qualifications for All Filers

- a. Federal AGI**  
In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?  
**Yes** Continue.  
**No** Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.**  
**Yes** Continue.  
**No** Stop here, you cannot take the credit.
- c. Is your filing status married filing separately?**  
**Yes** Stop here, you cannot take the credit.  
**No** Continue.
- d. Are you filing federal Form 2555, Foreign Earned Income?**  
**Yes** Stop here, you cannot take the credit.  
**No** Continue.
- e. Were you or your spouse/RDP a nonresident alien for any part of 2019?**  
**Yes** If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.  
**No** Continue.
- f. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days?**  
**Yes** Continue.  
**No** Stop here, you cannot take the credit.
- g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.**

## Step 2 Investment Income

If you are filing Form 540 or Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ complete Worksheet 2.

Worksheet 1 – Investment Income	
Form 540 and Form 540NR Filers	
<b>Interest and Dividends</b>	
<b>1</b> Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b . . . . .	<b>1</b> _____
<b>2</b> Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . .	<b>2</b> _____
<b>3</b> Enter the amount from federal Form 1040 or 1040-SR, line 3b . . . . .	<b>3</b> _____
<b>4</b> Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . .	<b>4</b> _____
<b>Capital Gain Net Income</b>	
<b>5</b> Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0- . . . . .	<b>5</b> _____
<b>6</b> Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) . . . . .	<b>6</b> _____
<b>7</b> Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . .	<b>7</b> _____
<b>Passive Activities</b>	
<b>8</b> Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5 . . . . .	<b>8</b> _____
<b>Other Activities</b>	
<b>9</b> Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter -0- . . . . .	<b>9</b> _____
<b>10</b> Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22. . . . .	<b>10</b> _____
<b>11</b> Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . .	<b>11</b> _____
<b>Investment Income</b>	
<b>12</b> Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. <b>This is your investment income</b> . . . . .	<b>12</b> _____
<b>13</b> Is the amount on line 12 more than <b>\$3,828</b> ? <b>Yes</b> Stop here, you cannot take the credit. <b>No</b> Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.	

Worksheet 2 – Investment Income	
Form 540 2EZ Filer	
<b>1</b> <b>Taxable interest.</b> Enter the amount from Form 540 2EZ, line 10. . . . .	<b>1</b> _____
<b>2</b> <b>Nontaxable interest.</b> Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 . . . . .	<b>2</b> _____
<b>3</b> <b>Dividends.</b> Enter the amount from Form 540 2EZ, line 11 . . . . .	<b>3</b> _____
<b>4</b> <b>Capital gain net income.</b> Enter the amount from Form 540 2EZ, line 13 . . . . .	<b>4</b> _____
<b>5</b> <b>Investment Income.</b> Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . .	<b>5</b> _____
<b>6</b> Is the amount on line 5 more than <b>\$3,828</b> ? <b>Yes</b> Stop here, you cannot take the credit. <b>No</b> Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.	

## Step 3 Qualifying Child

### Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

**Note:** If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

### Qualifying Child Questionnaire

- Do you have at least one child who meets the conditions to be your qualifying child?  
**Yes** Continue.  
**No** Go to Step 4.
- Are you filing a joint return for 2019?  
**Yes** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.  
**No** Continue.
- Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)  
**Yes** Stop here, you cannot take the credit.  
**No** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

**Note:** If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

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**Line 7 – SSN**

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

**Valid SSN.** For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

**Line 9a – Student**

A student is a child who during any part of 5 calendar months of 2019 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Line 9b – Permanently and totally disabled**

A person is permanently and totally disabled if, at any time in 2019, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

**Line 10 – Child's relationship to you**

For additional information see qualifying child definition.

**Line 11 – Number of days child lived with you**

Enter the number of days the child lived with you in California during 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

**Line 12 – Child's physical address**

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

**Step 4 Filer Without a Qualifying Child**

- a. Is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?

**Yes** Continue.

**No** Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.

**Yes** Continue.

**No** Stop here, you cannot take the credit.

- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2019?

**Yes** Continue.

**No** Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2019? For more information get federal Publication 596.

**Yes** Skip questions e and f; go to Step 5.

**No** Continue.

- e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

**Yes** Stop here, you cannot take the credit.

**No** Continue.

- f. Can you be claimed as a dependent on someone else's 2019 tax return?

**Yes** Stop here, you cannot take the credit.

**No** Go to Step 5.

**Step 5 California Earned Income**

Complete lines 13 through 19 to figure your California earned income.

**Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding**

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

**Note:** If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

**Line 14 – IHSS payments**

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

**Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan**

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

**Line 17 – Nontaxable combat pay**

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

**Line 18 – Business income or (loss)**

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Worksheet 3 – Business Income or (Loss)	
<b>1 Business income or (loss).</b> Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3 . . . . .	<b>1</b> _____
<b>2 Farm income or (loss).</b> Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6. . . . .	<b>2</b> _____
<b>3 Self-employment earnings from partnerships reported on K-1s.</b> Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A. . . . .	<b>3</b> _____
<b>4 Deductible part of self-employment tax.</b> Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14. . . . .	<b>4</b> _____
<b>5 Total business income or (loss).</b> Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18 . . . . .	<b>5</b> _____

**Lines 18 a-e Business information**

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

**Line b – Business address**

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

**Line c – Business license number**

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

**Line d – SEIN**

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

**Line e – Business code**

Use the six-digit code from federal Schedule C or Schedule F, box B.

**After completing Step 5, line 18e, go to Step 6.**

**Step 6 How to Figure the CA EITC**

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

**California Earned Income Tax Credit Worksheet**

**Part I – All Filers**

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. . . . . **1** \_\_\_\_\_
- Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here . . . . . **2** \_\_\_\_\_  
If the amount on line 2 is zero, stop here. You cannot take the credit.
- Enter the amount from federal Form 1040 or 1040-SR, line 8b . . . . . **3** \_\_\_\_\_
- Are the amounts on lines 1 and 3 the same?  
**Yes** Skip line 5; and enter the amount from line 2 on line 6.  
**No** Go to line 5.

**Part II – Filers who Answered “No” on Line 4**

- If you have:
  - No qualifying children, is the amount on line 3 less than \$3,705?
  - 1 qualifying child, is the amount on line 3 less than \$5,564?
  - 2 qualifying children, is the amount on line 3 less than \$7,811?
  - 3 or more qualifying children, is the amount on line 3 less than \$7,811?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.  
**No** Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. . . . . **5** \_\_\_\_\_  
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

**Part III – Your Earned Income Tax Credit**

- This is your California earned income tax credit.  
Enter this amount on form FTB 3514, line 20. . . . . **6** \_\_\_\_\_

## Step 7 How to Figure the Nonresident or Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

### Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered \$0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

<b>Worksheet 4 - CA Exemption Credit Percentage</b>	
Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.	
<b>Part I – Total Taxable Income</b>	
1. Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative . . . . .	<b>1</b> _____
2. Enter the amount from Form 540NR, line 18 .	<b>2</b> _____
3. Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here . . . . .	<b>3</b> _____
<b>Part II – California Taxable Income</b>	
4. Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative . . . . .	<b>4</b> _____
5. Enter the amount from Schedule CA (540NR), Part IV, line 4 . . . . .	<b>5</b> _____
6. California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative . . . . .	<b>6</b> _____
<b>Part III – CA Exemption Credit Percentage</b>	
7. Subtract line 6 from line 3. If a negative amount, enter as negative . . . . .	<b>7</b> _____
8. Enter the amount from line 3 as a positive amount. . . . .	<b>8</b> _____
9. Divide line 7 by line 8. Enter amount as a decimal . . . . .	<b>9</b> _____
10. CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29. . . . .	<b>10</b> _____

### Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

## Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

**Caution:** If you **do not** meet all of the above requirements, you cannot take this credit.

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

**Note:** If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

### Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

### Line 25 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

**Line 26 and Line 27 –** For every \$100 over the threshold amount, your credit is reduced by \$20.

**Line 28 –** This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

## Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

**Line 29 –** If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

**Line 30 –** Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

# 2019 Earned Income Tax Credit Table

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521



# 2019 Earned Income Tax Credit Table

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

# 2019 Earned Income Tax Credit Table

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	8050	171	897	2583	2906
8051	8100	171	882	2566	2887
8101	8150	170	868	2549	2867
8151	8200	170	853	2532	2848
8201	8250	170	839	2515	2829
8251	8300	169	824	2498	2810
8301	8350	169	810	2481	2791
8351	8400	168	795	2464	2772
8401	8450	168	781	2447	2753
8451	8500	168	767	2430	2734
8501	8550	167	752	2413	2714
8551	8600	167	738	2396	2695
8601	8650	166	723	2379	2676
8651	8700	166	709	2362	2657
8701	8750	166	694	2345	2638
8751	8800	165	680	2328	2619
8801	8850	165	665	2311	2600
8851	8900	165	651	2294	2581
8901	8950	164	637	2277	2561
8951	9000	164	622	2260	2542
9001	9050	163	608	2243	2523
9051	9100	163	593	2226	2504
9101	9150	163	579	2209	2485
9151	9200	162	564	2192	2466
9201	9250	162	550	2175	2447
9251	9300	161	535	2158	2428
9301	9350	161	521	2141	2408
9351	9400	161	506	2124	2389
9401	9450	160	504	2107	2370
9451	9500	160	502	2090	2351
9501	9550	159	501	2073	2332
9551	9600	159	500	2056	2313
9601	9650	159	499	2039	2294
9651	9700	158	498	2022	2275
9701	9750	158	496	2005	2255
9751	9800	157	495	1988	2236
9801	9850	157	494	1971	2217
9851	9900	157	493	1954	2198
9901	9950	156	491	1937	2179
9951	10000	156	490	1920	2160

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	10050	156	489	1903	2141
10051	10100	155	488	1886	2122
10101	10150	155	487	1869	2102
10151	10200	154	485	1852	2083
10201	10250	154	484	1835	2064
10251	10300	154	483	1818	2045
10301	10350	153	482	1801	2026
10351	10400	153	480	1784	2007
10401	10450	152	479	1767	1988
10451	10500	152	478	1750	1969
10501	10550	152	477	1733	1949
10551	10600	151	476	1716	1930
10601	10650	151	474	1699	1911
10651	10700	150	473	1682	1892
10701	10750	150	472	1665	1873
10751	10800	150	471	1648	1854
10801	10850	149	469	1631	1835
10851	10900	149	468	1614	1816
10901	10950	148	467	1597	1796
10951	11000	148	466	1580	1777
11001	11050	148	464	1563	1758
11051	11100	147	463	1546	1739
11101	11150	147	462	1529	1720
11151	11200	147	461	1512	1701
11201	11250	146	460	1495	1682
11251	11300	146	458	1478	1663
11301	11350	145	457	1461	1643
11351	11400	145	456	1444	1624
11401	11450	145	455	1427	1605
11451	11500	144	453	1410	1586
11501	11550	144	452	1393	1567
11551	11600	143	451	1376	1548
11601	11650	143	450	1359	1529
11651	11700	143	449	1342	1510
11701	11750	142	447	1325	1490
11751	11800	142	446	1308	1471
11801	11850	141	445	1291	1452
11851	11900	141	444	1274	1433
11901	11950	141	442	1257	1414
11951	12000	140	441	1240	1395

# 2019 Earned Income Tax Credit Table

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12001	12050	140	440	1223	1376
12051	12100	139	439	1206	1357
12101	12150	139	438	1189	1337
12151	12200	139	436	1172	1318
12201	12250	138	435	1155	1299
12251	12300	138	434	1138	1280
12301	12350	138	433	1121	1261
12351	12400	137	431	1104	1242
12401	12450	137	430	1087	1223
12451	12500	136	429	1070	1204
12501	12550	136	428	1053	1184
12551	12600	136	427	1036	1165
12601	12650	135	425	1019	1146
12651	12700	135	424	1002	1127
12701	12750	134	423	985	1108
12751	12800	134	422	968	1089
12801	12850	134	420	951	1070
12851	12900	133	419	934	1051
12901	12950	133	418	917	1031
12951	13000	132	417	900	1012
13001	13050	132	416	883	993
13051	13100	132	414	866	974
13101	13150	131	413	849	955
13151	13200	131	412	832	936
13201	13250	131	411	815	917
13251	13300	130	409	798	898
13301	13350	130	408	781	878
13351	13400	129	407	764	859
13401	13450	129	406	747	840
13451	13500	129	405	730	821
13501	13550	128	403	713	802
13551	13600	128	402	696	783
13601	13650	127	401	679	764
13651	13700	127	400	662	745
13701	13750	127	398	645	725
13751	13800	126	397	628	706
13801	13850	126	396	611	687
13851	13900	125	395	594	668
13901	13950	125	393	577	649
13951	14000	125	392	560	630

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14001	14050	124	391	543	611
14051	14100	124	390	526	592
14101	14150	123	389	509	572
14151	14200	123	387	503	553
14201	14250	123	386	502	534
14251	14300	122	385	500	515
14301	14350	122	384	499	504
14351	14400	122	382	497	502
14401	14450	121	381	495	501
14451	14500	121	380	494	499
14501	14550	120	379	492	497
14551	14600	120	378	491	496
14601	14650	120	376	489	494
14651	14700	119	375	488	493
14701	14750	119	374	486	491
14751	14800	118	373	484	489
14801	14850	118	371	483	488
14851	14900	118	370	481	486
14901	14950	117	369	480	484
14951	15000	117	368	478	483
15001	15050	116	367	476	481
15051	15100	116	365	475	480
15101	15150	116	364	473	478
15151	15200	115	363	472	476
15201	15250	115	362	470	475
15251	15300	114	360	468	473
15301	15350	114	359	467	472
15351	15400	114	358	465	470
15401	15450	113	357	464	468
15451	15500	113	356	462	467
15501	15550	113	354	460	465
15551	15600	112	353	459	464
15601	15650	112	352	457	462
15651	15700	111	351	456	460
15701	15750	111	349	454	459
15751	15800	111	348	452	457
15801	15850	110	347	451	456
15851	15900	110	346	449	454
15901	15950	109	345	448	452
15951	16000	109	343	446	451

# 2019 Earned Income Tax Credit Table

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	16050	109	342	444	449
16051	16100	108	341	443	448
16101	16150	108	340	441	446
16151	16200	107	338	440	444
16201	16250	107	337	438	443
16251	16300	107	336	437	441
16301	16350	106	335	435	439
16351	16400	106	334	433	438
16401	16450	105	332	432	436
16451	16500	105	331	430	435
16501	16550	105	330	429	433
16551	16600	104	329	427	431
16601	16650	104	327	425	430
16651	16700	104	326	424	428
16701	16750	103	325	422	427
16751	16800	103	324	421	425
16801	16850	102	323	419	423
16851	16900	102	321	417	422
16901	16950	102	320	416	420
16951	17000	101	319	414	419
17001	17050	101	318	413	417
17051	17100	100	316	411	415
17101	17150	100	315	409	414
17151	17200	100	314	408	412
17201	17250	99	313	406	411
17251	17300	99	311	405	409
17301	17350	98	310	403	407
17351	17400	98	309	401	406
17401	17450	98	308	400	404
17451	17500	97	307	398	403
17501	17550	97	305	397	401
17551	17600	96	304	395	399
17601	17650	96	303	393	398
17651	17700	96	302	392	396
17701	17750	95	300	390	395
17751	17800	95	299	389	393
17801	17850	95	298	387	391
17851	17900	94	297	386	390
17901	17950	94	296	384	388
17951	18000	93	294	382	386

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18001	18050	93	293	381	385
18051	18100	93	292	379	383
18101	18150	92	291	378	382
18151	18200	92	289	376	380
18201	18250	91	288	374	378
18251	18300	91	287	373	377
18301	18350	91	286	371	375
18351	18400	90	285	370	374
18401	18450	90	283	368	372
18451	18500	89	282	366	370
18501	18550	89	281	365	369
18551	18600	89	280	363	367
18601	18650	88	278	362	366
18651	18700	88	277	360	364
18701	18750	87	276	358	362
18751	18800	87	275	357	361
18801	18850	87	274	355	359
18851	18900	86	272	354	358
18901	18950	86	271	352	356
18951	19000	86	270	350	354
19001	19050	85	269	349	353
19051	19100	85	267	347	351
19101	19150	84	266	346	350
19151	19200	84	265	344	348
19201	19250	84	264	342	346
19251	19300	83	263	341	345
19301	19350	83	261	339	343
19351	19400	82	260	338	341
19401	19450	82	259	336	340
19451	19500	82	258	335	338
19501	19550	81	256	333	337
19551	19600	81	255	331	335
19601	19650	80	254	330	333
19651	19700	80	253	328	332
19701	19750	80	252	327	330
19751	19800	79	250	325	329
19801	19850	79	249	323	327
19851	19900	79	248	322	325
19901	19950	78	247	320	324
19951	20000	78	245	319	322

# 2019 Earned Income Tax Credit Table

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	288
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22001	22050	62	195	253	256
22051	22100	61	194	252	255
22101	22150	61	193	250	253
22151	22200	61	192	248	252
22201	22250	60	190	247	250
22251	22300	60	189	245	248
22301	22350	59	188	244	247
22351	22400	59	187	242	245
22401	22450	59	185	240	243
22451	22500	58	184	239	242
22501	22550	58	183	237	240
22551	22600	57	182	236	239
22601	22650	57	181	234	237
22651	22700	57	179	233	235
22701	22750	56	178	231	234
22751	22800	56	177	229	232
22801	22850	55	176	228	231
22851	22900	55	174	226	229
22901	22950	55	173	225	227
22951	23000	54	172	223	226
23001	23050	54	171	221	224
23051	23100	53	170	220	223
23101	23150	53	168	218	221
23151	23200	53	167	217	219
23201	23250	52	166	215	218
23251	23300	52	165	213	216
23301	23350	52	163	212	215
23351	23400	51	162	210	213
23401	23450	51	161	209	211
23451	23500	50	160	207	210
23501	23550	50	158	205	208
23551	23600	50	157	204	207
23601	23650	49	156	202	205
23651	23700	49	155	201	203
23701	23750	48	154	199	202
23751	23800	48	152	197	200
23801	23850	48	151	196	199
23851	23900	47	150	194	197
23901	23950	47	149	193	195
23951	24000	46	147	191	194

# 2019 Earned Income Tax Credit Table

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	24050	46	146	189	192
24051	24100	46	145	188	190
24101	24150	45	144	186	189
24151	24200	45	143	185	187
24201	24250	44	141	183	186
24251	24300	44	140	182	184
24301	24350	44	139	180	182
24351	24400	43	138	178	181
24401	24450	43	136	177	179
24451	24500	43	135	175	178
24501	24550	42	134	174	176
24551	24600	42	133	172	174
24601	24650	41	132	170	173
24651	24700	41	130	169	171
24701	24750	41	129	167	170
24751	24800	40	128	166	168
24801	24850	40	127	164	166
24851	24900	39	125	162	165
24901	24950	39	124	161	163
24951	25000	39	123	159	162
25001	25050	38	122	158	160
25051	25100	38	121	156	158
25101	25150	37	119	154	157
25151	25200	37	118	153	155
25201	25250	37	117	151	154
25251	25300	36	116	150	152
25301	25350	36	114	148	150
25351	25400	35	113	146	149
25401	25450	35	112	145	147
25451	25500	35	111	143	145
25501	25550	34	110	142	144
25551	25600	34	108	140	142
25601	25650	34	107	138	141
25651	25700	33	106	137	139
25701	25750	33	105	135	137
25751	25800	32	103	134	136
25801	25850	32	102	132	134
25851	25900	32	101	131	133
25901	25950	31	100	129	131
25951	26000	31	99	127	129

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
26001	26050	30	97	126	128
26051	26100	30	96	124	126
26101	26150	30	95	123	125
26151	26200	29	94	121	123
26201	26250	29	92	119	121
26251	26300	28	91	118	120
26301	26350	28	90	116	118
26351	26400	28	89	115	117
26401	26450	27	87	113	115
26451	26500	27	86	111	113
26501	26550	26	85	110	112
26551	26600	26	84	108	110
26601	26650	26	83	107	109
26651	26700	25	81	105	107
26701	26750	25	80	103	105
26751	26800	25	79	102	104
26801	26850	24	78	100	102
26851	26900	24	76	99	101
26901	26950	23	75	97	99
26951	27000	23	74	95	97
27001	27050	23	73	94	96
27051	27100	22	72	92	94
27101	27150	22	70	91	92
27151	27200	21	69	89	91
27201	27250	21	68	87	89
27251	27300	21	67	86	88
27301	27350	20	65	84	86
27351	27400	20	64	83	84
27401	27450	19	63	81	83
27451	27500	19	62	80	81
27501	27550	19	61	78	80
27551	27600	18	59	76	78
27601	27650	18	58	75	76
27651	27700	18	57	73	75
27701	27750	17	56	72	73
27751	27800	17	54	70	72
27801	27850	16	53	68	70
27851	27900	16	52	67	68
27901	27950	16	51	65	67
27951	28000	15	50	64	65

# 2019 Earned Income Tax Credit Table

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2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28001	28050	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1

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# 2019 Head of Household Filing Status Schedule

# 3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

## Part I – Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2019 .....  **1a**
- b Widow/widower (my spouse/RDP died before 01/01/2019) .....  **1b**
- c Marriage/RDP was annulled .....  **1c**
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2019 .....  **1d**
- e Legally married/RDP and did not live with spouse/RDP during 2019 .....  **1e**
- f Legally married/RDP and lived with spouse/RDP during 2019. List the beginning and ending dates for each period when you lived together .....  **1f**

From:  (mm/dd/yyyy)  To:  (mm/dd/yyyy)  From:  (mm/dd/yyyy)  To:  (mm/dd/yyyy)

## Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter .....  **2a**
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece .....  **2b**
- c Eligible foster child .....  **2c**
- d Father, mother, stepfather, or stepmother .....  **2d**
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt .....  **2e**

## Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name .....

Last Name .....

SSN .....

DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2019, go to line 3a. If not, go to line 4.....

- a Was your qualifying person a full time student under age 24 in 2019? .....  **3a**  Yes  No
- b Was your qualifying person permanently and totally disabled in 2019? .....  **3b**  Yes  No

4 Enter qualifying person's gross income in 2019. See instructions. ....

5 Number of days your qualifying person lived with you during 2019. See instructions. ....

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**

# 2019 Instructions for Form FTB 3532

## Head of Household Filing Status Schedule

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

### General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Resident Income Tax Return, if you claim head of household filing status.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **HOH**.

**Registered Domestic Partners (RDPs)** – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

### A Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

### B Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see the instructions for Part III, line 4, Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.

- You were not a nonresident alien at any time during the year.
- You paid more than half the cost of a qualifying person’s total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

### Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

### Part I – Marital Status

#### Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

#### Considered Unmarried or Considered Not in a Registered Domestic Partnership

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:

- The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
- The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

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## Part II – Qualifying Person

### Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

## Part III – Qualifying Person Information

### Line 3

Enter the qualifying person's name.

Enter the qualifying person's Social Security Number (SSN). Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2019, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

### Line 4

#### Gross Income

Your qualifying relative's gross income must be less than \$4,200. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to [irs.gov](https://www.irs.gov) and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

### Line 5

#### More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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# 2019 California Tax Rate Schedules



To e-file and eliminate the math, go to [ftb.ca.gov](http://ftb.ca.gov). To figure your tax online, go to [ftb.ca.gov/tax-rates](http://ftb.ca.gov/tax-rates).

Use only if your taxable income on Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		
	over –	But not over –			of the amount over –
<b>Schedule X –</b> Use if your filing status is <b>Single or Married/RDP Filing Separately</b>	\$ 0	\$ 8,809	\$ 0.00	+ 1.00%	\$ 0
	8,809	20,883	88.09	+ 2.00%	8,809
	20,883	32,960	329.57	+ 4.00%	20,883
	32,960	45,753	812.65	+ 6.00%	32,960
	45,753	57,824	1,580.23	+ 8.00%	45,753
	57,824	295,373	2,545.91	+ 9.30%	57,824
	295,373	354,445	24,637.97	+ 10.30%	295,373
	354,445	590,742	30,722.39	+ 11.30%	354,445
	590,742	AND OVER	57,423.95	+ 12.30%	590,742
<b>Schedule Y –</b> Use if your filing status is <b>Married/RDP Filing Jointly or Qualifying Widow(er)</b>	\$ 0	\$ 17,618	\$ 0.00	+ 1.00%	\$ 0
	17,618	41,766	176.18	+ 2.00%	17,618
	41,766	65,920	659.14	+ 4.00%	41,766
	65,920	91,506	1,625.30	+ 6.00%	65,920
	91,506	115,648	3,160.46	+ 8.00%	91,506
	115,648	590,746	5,091.82	+ 9.30%	115,648
	590,746	708,890	49,275.93	+ 10.30%	590,746
	708,890	1,181,484	61,444.76	+ 11.30%	708,890
	1,181,484	AND OVER	114,847.88	+ 12.30%	1,181,484
<b>Schedule Z –</b> Use if your filing status is <b>Head of Household</b>	\$ 0	\$ 17,629	\$ 0.00	+ 1.00%	\$ 0
	17,629	41,768	176.29	+ 2.00%	17,629
	41,768	53,843	659.07	+ 4.00%	41,768
	53,843	66,636	1,142.07	+ 6.00%	53,843
	66,636	78,710	1,909.65	+ 8.00%	66,636
	78,710	401,705	2,875.57	+ 9.30%	78,710
	401,705	482,047	32,914.11	+ 10.30%	401,705
	482,047	803,410	41,189.34	+ 11.30%	482,047
	803,410	AND OVER	77,503.36	+ 12.30%	803,410

## How to Figure Tax Using the 2019 California Tax Rate Schedules

**Example:** Chris and Pat Smith are filing a joint tax return using Form 540NR. Their taxable income on Form 540NR, line 19 is \$125,000.

**Step 1:** Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

	<b>Example</b>	<b>Your Income</b>
<b>Step 2:</b> They subtract the amount at the beginning of their range from their taxable income.	$\begin{array}{r} \$125,000 \\ - 115,648 \\ \hline \$ 9,352 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
<b>Step 3:</b> They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 9,352 \\ \times .0930 \\ \hline \$869.74 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
<b>Step 4:</b> They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$5,962 on Form 540NR, line 31.	$\begin{array}{r} \$5,091.82 \\ + 869.74 \\ \hline \$5,961.56 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$

# Paying Your Taxes

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## General Information

You must file and pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Web Pay
- Credit card
- Check or money order (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.)
- Pre-approved monthly payments

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## Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

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## Web Pay

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. With Web Pay, you can schedule it, and forget it!

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## Credit Card

To make a payment using your Discover, MasterCard, Visa, or American Express card go to the Official Payments Corporation website or call:

- [officialpayments.com](http://officialpayments.com) and select Payment Center.
- **800.2PAY.TAX** or **800.272.9829** and follow the recorded instructions.

Official Payments Corporation charges a convenience fee for this service. This fee is based on the amount of your tax payment. Official Payments Corporation will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

**Fee:** 2.30% of tax amount charged (round to nearest cent)      **Example:** Tax Payment = \$753.56  
Minimum fee: \$1      2.30% Fee = \$17.33

**Assistance for persons with disabilities.** If you have a hearing or speech impairment, call TTY/TDD at 800.735.2929 (California Relay Service). For all other special assistance, call 800.487.4567, Monday through Friday, 5 a.m. to 5 p.m. PST.

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## Frequently Asked Questions

### When will my payment be effective?

- **Web Pay:** Your payment is effective on the payment date you select.
- **Credit Card:** Your payment is effective on the date you charge it.

### What if I change my mind?

- **Web Pay:** Contact our e-Programs Customer Service at 916.845.0353 at least two business days before your scheduled payment date to cancel your payment.
- **Credit Card:** Contact your card issuer for information about canceling or reversing the charge.

If you change your mind and you still owe money, be sure to make your payment another way. We may charge penalties, interest, and other fees for nonpayment or late payment of taxes.

### How do I know if you received my payment?

- Your account statement is your proof of payment.
- To verify the payment, go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.

# How To Get California Tax Information

## Where To Get Income Tax Forms and Publications

**By Internet** – You can download, view, and print California income tax forms and publications at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or you may have these forms and publications mailed to you. Our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

**By phone** – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- Follow the recorded instructions
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

**In person** – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

**By mail** – Write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

## Letters

If you write to us, be sure your letter includes your social security number (SSN), or individual taxpayer identification number (ITIN), and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the tax return.

## Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of your state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications."

## Privacy Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

**Reasons for Information Requests** – We ask for return information so that we can administer the tax law fairly and correctly.

**Rights and Responsibility** – You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181  
FRANCHISE TAX BOARD  
PO BOX 1468  
SACRAMENTO, CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

**Your Responsibility** – California Revenue and Taxation Code Sections 18501 and 18621 require you to file a return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted if you do not provide the information we ask for, or you provide fraudulent information.

**Information Disclosures** – As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the Franchise Tax Board money we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of Franchise Tax Board's Privacy Notice, get FTB 1131 ENG/SP.

## Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **vita**.

 MyFTB

The window to your info  
[ftb.ca.gov](http://ftb.ca.gov)

### The window to your information . . . MyFTB

MyFTB Account is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number
- Pay online with Web Pay.
- Link to additional services offered by FTB:
  - File your tax return with CalFile
  - Apply for an installment agreement
  - Check your refund status
  - Request a paper copy of your filed tax return
  - Sign-up for estimated tax payment email reminders

Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.

# Automated Phone Service

(Keep This Booklet For Future Use)

## Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications.

You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States

916.845.6500 from outside the United States

## Answers To Tax Questions

Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

### Code Filing Assistance

- 100 Do I need to file a tax return?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal tax return?
- 209 I lived in California for part of the year. Do I have to file a tax return?
- 210 I did not live in California. Do I have to file a tax return?
- 215 Who qualifies me to use the head of household filing status?
- 222 How much can I deduct for vehicle license fees?

### Penalties

- 403 What is the estimate penalty rate?

### Notices And Bills

- 503 How do I file a protest against a Notice of Proposed Assessment?
- 506 How can I get information about my Form 1099-G?

### Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

### Miscellaneous

- 611 What address do I send my payment to?
- 619 How do I report a change of address?

## Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service follow the recorded instructions and enter the 3-digit code.

## Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents, FTB 3885A, Depreciation & Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distributions
- 911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
- 917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 938 FTB 3514, California Earned Income Tax Credit
- 937 FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
- 923 FTB 3526, Investment Interest Expense Deduction
- 939 FTB 3532, Head of Household Filing Status Schedule
- 940 FTB 3540, Credit Carryover and Recapture Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Certain Children with Unearned Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- 926 FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts
- 943 FTB 4058, California Taxpayers' Bill of Rights
- 927 FTB 5805, Underpayment of Estimated Tax – Individuals and Fiduciaries
- 919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines

- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 941 FTB Pub. 1031, Guidelines for Determining Resident Status
- 942 FTB Pub. 1032, Tax Information for Military Personnel
- 951 FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns
- 934 FTB Pub. 1540, California Head of Household Filing Status

## Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

## Balance Due And Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number or PMB number, and your ZIP Code to use this service.

## General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States  
800.829.1040 for federal tax questions, call the IRS

TTY/TDD: 800.822.6268 for persons with hearing or speech disability  
711 or 800.735.2929 California relay Service

## Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos  
800.829.1040 para preguntas sobre impuestos federales, llame al IRS  
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla  
711 ó 800.735.2929 servicio de relevo de California

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## Enda Carty & Katie Levinson

We have been working side by side on independent creative projects for seven years. In 2018 we began collaborating, realizing sculptures and installations. We are beginning to form our visual language together - creating compositions combining simple shapes and pared down objects bathed in saturated colors.

Katie brings her minimalist sensibility and Enda brings his Memphis-alist aesthetic. We marry the two while focusing on themes and subjects that resonate with both of us, but the most important aspect is our emphasis on process. We try hard to set the conditions to work intuitively without apprehension and expectation, tapping into a formative kind of creativity: play. This approach informs our work with its childlike quality.

Our primary medium is wood; its tactility further punctuates our priority on play. It allows us to work with our hands and gives us the freedom to experiment. Wood is warm and familiar, an intimate building material. It is capable of realizing a small-scale model or a large, extensive installation.

We both have a love of miniatures and this affinity greatly affects our work. Objects presented in a smaller scale offer accessible representations of the larger world, bite-sized facsimiles. It also serves as a form of encapsulation, offering the benefits and wonder of things fitted neatly in the palms of our hands. Size and scale are important themes to us that assist in prompting the viewer to consider their relationship to the object and what it represents.

Katie and Enda, despite being married for five years, are able to amicably collaborate (sometimes not so amicably). They live in Brooklyn, NY with their two cats

## Yan Wen Chang

Yan Wen Chang (b. 1993) spent her life between Kuala Lumpur, Malaysia and Singapore before moving to Toronto, Canada, alone, at the age of 17, to study painting at the Ontario College of Art and Design (OCAD) University.

In 2014, Chang was Governor General's Award-winning Artist and Writer Robert Fones' studio assistant for his solo show at Olga Korper Gallery, Toronto, Canada. Under his mentorship, Chang was tremendously influenced by his painting practice. She continued to assist him for his Retrospective Show at Museum London, Canada, in 2017, and returned to assist him for his 2019 solo show *Notes / Sutterlin Works / Contes en Trompe-l'oeil* at Olga Korper Gallery, Toronto, Canada.

Chang is a regular volunteer at WEST Neighbourhood House and Sistering, which are both community organizations that provide services to individuals often dealing with affliction and addiction.

She has been residing in Parkdale, Toronto, for seven years, which is the home to many individuals who live in precarity, struggling with mental health and addiction issues. The texts that appear Chang's paintings are extracted from signage of the Parkdale community meeting spots, tattoos on the bodies of her peers, letters that she finds on the street, and slogans on AA posters.

Chang was recently a recipient of the Emerging Artist Visual Art grant from the Toronto Arts Council for her first solo show *the life of vanda miss joaquim* at Pushmi Pullyu, Toronto, Canada, that opened in September 2018. Chang has shown work in numerous group exhibitions across Canada including Toronto, Montreal and Saskatoon.

## Haley Gewandter

Haley Gewandter is a painter, muralist and installation artist born in 1992 in New York City. Her work has been exhibited in New York City, Miami, and Florence, most recently at SCOPE Art Show in Miami during Art Basel week. After graduating from Bowdoin College in 2014 with a major in Visual Art, Gewandter moved back to New York City, where she currently lives and works.

Gewandter is drawn to memory and the passage of time, and how consumerism intersects with nostalgia. The tension between how we are and what we are socialized to become. She approaches each painting series as a case study, researching, collecting images and refining them until she has a clear vision of what she wants to paint. Then she paints it.

## Katie Hector

Katie Hector (b. 1992) is an artist, curator, and writer originally from Lawrenceville, New Jersey and currently based in New York City. Hector's studio practice revolves around a series of process-based paintings that synthesize industrial materials to reimagine the colors, textures, and surfaces ubiquitously present within the urban environment.

She earned a BFA in painting from the Mason Gross School of the Arts at Rutgers University graduating Magna Cum Laude in 2014. While upholding a dedicated studio practice, Hector is also an independent curator, Partner at The Royal Gallery in Williamsburg, Brooklyn, Founder, and Co-Director of Sine Gallery, and a founding member of The Culture Club, NYC. She has worked to organize and fundraise a variety of projects including international exhibitions, site-specific environmental installations, and over two dozen group shows, screenings, pop up events, and panel discussions. Hector's writing has been featured in a number of contemporary art publications including Arte Fuse, Two Coats of Paint, and ANTE Magazine.

Her artwork has been exhibited nationally and internationally garnering her recognition in the form of awards, scholarships, and speaking opportunities some of which include: 2019 Arquetopia International Residency, the 2017 Picture Berlin International Residency, the 2016 Merit-Based Scholarship at Urban Glass, the 2014 Scott Cagenello Memorial-Prize, and the 2013 Ruth Crockett Award.

## Hannah Lee

Hannah Lee was born in Madison, Wisconsin and is currently based in Brooklyn, NY. She has a BFA from Parsons School of Design. Her paintings range from realist portraiture to carefully constructed scenes of intimacy.

## Courtney I. Odell

Courtney Odell is from Seattle, Washington. Odell received her Bachelor of Fine Arts degree from Western Washington University in 2015 and currently lives and works in San Francisco. She is enrolled at California College of the Arts working towards her Master of Fine Arts degree.

## Ahram Park

Ahram Park is an artist and teacher based in Southern California. He has an MFA in Visual Art from UC Riverside and a BS in Economics from Kansas State University. His work is produced, or reproduced, exclusively in 4" x 6" format. His work engages himself visually with some thing unnameable. Lately, it involves shaping leaves and photographing them. A small impulse to make something visible again.

## Emmaline Payette

Emmaline Payette is a multi-disciplinary artist living and working in Brooklyn, NY. Emmaline's artistic vision is rooted in her academic background in Environmental Anthropology. She uses recycled materials and living plants to create artworks and installations that explore the inter-connectedness of culture and ecology. Emmaline is also the founder of the collaborative project ECO AGE: happenings that merge art, sound and performance. She has shown work with Sunday Sessions at MoMA PS1, SVA, EFA Project Space, NARS Foundation and Trestle Projects. Emmaline attended artist residencies at Mary Sky, Hancock, VT; Norte Maar, Jay, NY; Governor's Island, NY and at Vermont Studio Center, Johnson, VT. She received her BA from Union College in 2009. In 2010, she studied with RISD and Brown University in France and then attended SAIC. Her work has been published in The Washington Post, Sorry Archive's The Air Sheets, Ginger and Hyperallergic.

## John Robert Roy

John Roy is a socially engaged artist and curator from Boston, Massachusetts and is currently directing the Director of "How's Howard?," an alternative exhibition space devoted to presenting work by a diverse group of artists. Social inclusivity and the celebration of identity lie at the core of his dual identity as artist and curator.

Roy creates objects one might not expect within a studio or gallery environment. The artist relies on viewer familiarity with these occurrences, which allows the work to be hidden in plain sight. Conceptually, Roy's approach to art-making relies on observing heteronormativity while establishing a counterpoint to question. The thoughtful objects and situations Roy (re)creates establishes a queer anthropomorphic visual vocabulary. No longer are these sculptures mass-produced ubiquitous objects, but individual and unique in their own way.

Roy received a BFA from New England School of Art and Design at Suffolk University, and formerly co-directed of The Howard Art Project, an artist-run performance venue once housed in Fields Corner, a neighborhood of Dorchester in Boston, Massachusetts.

## Ebtihal Shedid

Ebtihal Shedid is an Egyptian photographer based in San Francisco. Shedid has an MA in Translation Studies, Linguistics and Cultural Studies from Johannes Gutenberg Universität Mainz, Germany and a BA in German Studies from Cairo University, Egypt. Between 2006 and 2015, Shedid worked as a drama and literature translator, in addition to theater production. Shedid is self-taught and has been working professionally as a photographer since 2016. She is currently an MFA candidate at California College of the Arts.

## Gerald Wiggins

When Gerald Wiggins (b. 1968) makes art, he is "not necessarily trying to say something to people. I'm just trying to make them happy, because there is not enough happiness." Wiggins' depictions of human figures, animal life, and fantastical creatures are stunningly accomplished. Working with colored pencil, marker, graphite, and watercolor, as well as with digital printmaking software, Wiggins' drawings are uncluttered and precise and use a spare, controlled line and careful coloring to convey detail. Wiggins also creates ceramic sculptures, from frightening vampiric characters to a rotating cast of life-like city dwellers he calls "the crew."

Occasionally, key portions of a figure or natural element are left unfinished, or isolated parts are collected together in a single piece; these techniques add visual playfulness to his style. "I like the feeling of making something in your head that doesn't exist," Wiggins says, "to make it real."

Wiggins joined the Creativity Explored studio in 2008. He co-curated Shoerageous in 2014, an exhibition featuring shoes in all colors, shapes, and sizes.





# Contributors

## Santino Gonzales

Santino Gonzales is an artist from New Mexico who explores the relationships between Ufology, radio, and adobe to investigate broader cultural attitudes regarding the fear of alienation and the desire for connection. He builds artworks across media that seek to function as beacons, broadcasting expansive definitions of borders, and the alien. Gonzales received his BFA from the University of New Mexico in 2012 and received his MFA from California College of the Arts in 2020. Tino is currently working out of California, building adobe, making crop circles, and transmitting secret radio stations.

## wei

wei is designer, printmaker, and curator currently pursuing his MFA at Rhode Island School of Design, originating from China. His recent book project, "A Piece of Red Cloth" was collected by both the Thomas J. Watson Library of The Metropolitan Museum of Art, NY, and the San Francisco Museum of Modern Art's library. He holds a BFA in New Media from the Academy of Art University, CA.

wei's transcultural background gives him a multi-focal perspective, which he expresses through works done in multiple mediums, including digital design, performance art, traditional and experimental printmaking, bookmaking, and mixed media installation. wei works to redefine found objects through his multicultural lens by studying printed ephemera closely, examining their information structure to understand the object's past, opening their past and future possibilities. wei's current work is focused on cultural communication, social justice, and sentiments about the migration of time and space.

## Sonya Thorne

Sonya Thorne is currently a first year MFA candidate at CCA. She works with themes of masking, protest, queer bodies, gentrification, and labor politics through performance, fabric sculpture, and "low class" or everyday materiality.

## Jordan Kantor

Jordan Kantor is an artist, writer, and academic. He is currently the chair of the Graduate Fine Arts program at California College of the Arts.

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## PLAYSPACE Gallery Directors, 2020

### Emily Markert

Editor, Contributor, Co-Curator  
CCA MA Curatorial Practice, 2021

Emily is a writer, curator, and arts professional originally from New York. She received a BA from Johns Hopkins University with dual majors in History and English and minors in Museum Studies and Fine Art. Prior to moving to San Francisco to attend CCA, she held the title of Manager of Global Communications at Sotheby's, where she worked with an international network of collectors, museums, and art fairs. She is currently a Curatorial Fellow at the Wattis Institute for Contemporary Arts. She has also worked with The Jewish Museum and Art in Odd Places, a performance art festival, both in New York City.

### YouYou Ma

Designer  
CCA MA Curatorial Practice, 2021

Youyou is a curator and artist based in Shanghai. Her curatorial research interests include geopolitics and hermeneutics. She received a BA in Fine Art from Shanghai University where, during her studies, she served as a researcher of display design at the L Frame Studio.

### Katherine J. Hamilton

Contributor, Co-Organizer  
CCA MA Curatorial Practice & MA Visual Critical Studies, 2022

Katherine is a Canadian/American curator, educator, and writer, currently based on the land of the Muwekma Ohlone Tribe in San Francisco, where she is pursuing an MA in Curatorial Practice and Visual Critical Studies. She has also lived and worked in the traditional territories of the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples in Toronto, Ontario,

where she received her Bachelor of Arts in Art History from the University of Toronto and worked for the McMichael Canadian Art Collection, Art Metropole, and the U of T Art Museum, among other galleries. Her research interests include feminism and technology, artist biographies, craft and ritual.

## Shaelyn Hanes

Contributor, Co-Organizer  
CCA MA Curatorial Practice, 2021

Shaelyn is a San Francisco-based curator and arts professional. Prior to joining CCA, she oversaw the finances and operations of Creativity Explored, a nonprofit studio and gallery for adult artists with developmental disabilities, where she curated exhibitions for local, national and international art fairs. She previously worked as a nonprofit project manager and HIV/AIDS educator in South Africa. Shaelyn holds a BA in Interdisciplinary Field Studies concentrating on art in developing political societies from the University of California, Berkeley.

## Leandra Burnett

Co-Curator  
CCA MA Curatorial Practice and MA Advanced Architectural Design (History/Theory/Experiments concentration)

Leandra is an Oakland-based designer and curator. She received a Master of Architecture from the University of Kansas with a concentration in Urban Design. She is a founding Director of Front/Space, one of Kansas City's longest-running artist-led organizations providing community access to non-commercial exhibitions, installations, readings, screenings, concerts, research and publishing projects. From 2014 to 2019 she served as the Archivist of The Lebbeus Woods Archive in New York City. Her work has received awards for urban design, community development, and groundbreaking projects in arts and culture, including participation in the Robert Rauschenberg Foundation SEED program.

