California Nonresident or Part-Year Resident Income Tax Return

☐ Check here if this is an AMENDED return.   Fiscal year filers only: Enter month of year end: month_____ year 2026.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	**A** ☐
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	**R** ☐

Additional information (see instructions)   PBA code

RP

Street address (number and street) or PO box   Apt. no/ste. no.   PMB/private mailbox

City (If you have a foreign address, see instructions)   State   ZIP code

Foreign country name   Foreign province/state/county   Foreign postal code

Date of Birth
● Your DOB (mm/dd/yyyy)   ● Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name
● Your prior name (see instructions)   ● Spouse's/RDP's prior name (see instructions)

Filing Status

If your California filing status is different from your federal filing status, check the box here . . . . ☐

1 ☐ Single

4 ☐ Head of household (with qualifying person). See instructions.

2 ☐ Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. ☐ See instructions.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . . . . ● **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 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. . ⊙ **7** ☐ X $153 = ⊙ $ _____

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ⊙ **8** ☐ X $153 = ⊙ $ _____

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● **9** ☐ X $153 = ⊙ $ _____

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	⊙	⊙	⊙
Last Name	⊙	⊙	⊙
SSN. See instructions.	●	●	●
Dependent's relationship to you	⊙	⊙	⊙

Total dependent exemptions . . . . ● **10** ☐ X $475 = ⊙ $ _____

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 adjusted gross income (AGI) from federal Form 1040, 1040-SR,
or 1040-NR, line 11b . . . . ⊙ **13** _____ . 00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, 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 27, 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 $252,203, 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

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. Attach Schedule P (540NR) . . . . ●	60	_____ .00
61	Nonrefundable Renter's Credit. See instructions . . . . ●	61	_____ .00
62	Add line 50 and line 55 through line 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	Behavioral 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	2025 California estimated tax and other payments. See instructions . . . . ●	82	_____ .00
83	Withholding (Form 592-B and/or Form 593). See instructions. . . . . ●	83	_____ .00
84	Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions . . . . ●	84	_____ .00
85	Earned Income Tax Credit (EITC). See instructions . . . . ●	85	_____ .00
86	Young Child Tax Credit (YCTC). See instructions . . . . ●	86	_____ .00
87	Foster Youth Tax Credit (FYTC). See instructions . . . . ●	87	_____ .00
88	Add line 81 through line 87. These are your total payments. See instructions . . . . ◉	88	_____ .00

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . . ● ☐
	If you did not check the box, see instructions.
	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . ● **91** _____ .00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88. . . . . ◉	92	_____ .00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91. . . . . ◉	93	_____ .00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. . . . . ◉	101	_____ .00
102	Amount of line 101 you want applied to your **2026** estimated tax . . . . ●	102	_____ .00
103	Overpaid tax available this year. Subtract line 102 from line 101 . . . . ●	103	_____ .00

Your name: _____ Your SSN or ITIN: _____

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 . . . . ⊙ **104** [_____] . 00

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	Code	**Amount**
California Seniors Special Fund. See instructions . . . . ●	**400**	[_____] . 00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . ●	**401**	[_____] . 00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . ●	**403**	[_____] . 00
California Breast Cancer Research Voluntary Tax Contribution Fund. . . . . ●	**405**	[_____] . 00
California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . ●	**406**	[_____] . 00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . ●	**407**	[_____] . 00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . . ●	**408**	[_____] . 00
California Cancer Research Voluntary Tax Contribution Fund . . . . ●	**413**	[_____] . 00
School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . ●	**422**	[_____] . 00
State Parks Protection Fund/Parks Pass Purchase . . . . ●	**423**	[_____] . 00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund. ●	**424**	[_____] . 00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . ●	**431**	[_____] . 00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . ●	**438**	[_____] . 00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . . ●	**439**	[_____] . 00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. ●	**445**	[_____] . 00
California ALS Research Network Voluntary Tax Contribution Fund. . . . . ●	**447**	[_____] . 00
California Pediatric Cancer Research Voluntary Tax Contribution Fund. . . . . ●	**448**	[_____] . 00
Parkinson's Disease Research Voluntary Tax Contribution Fund. . . . . ●	**449**	[_____] . 00
120 Add amounts in code 400 through code 449. This is your total contribution . . . . ●	**120**	[_____] . 00

Contributions

</div>

Your name: _____ Your SSN or ITIN: _____ ■

Amount You Owe

121 AMOUNT YOU OWE. Add line 93, 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. See instructions.

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 ● Account number ● **126** Direct deposit amount
_____ ☐ Checking _____ _____ . 00
☐ Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type ● Account number ● **127** Direct deposit amount
_____ ☐ Checking _____ _____ . 00
☐ Savings

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions . . . . ☐

Health Care Coverage Info.

Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the
Franchise Tax Board to share limited information from your tax return with Covered California. See instructions . . . . ● ☐ Yes ☐ No

Sign your tax return on Side 6

Your name: _____ Your SSN or ITIN: _____ ▪

IMPORTANT: Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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.

Sign Here

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

Joint tax return? See instructions.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

⊙ Your email address. Enter only one email address.

⊙ Preferred phone number

● Print paid preparer's name

● Paid preparer's 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