



# 2016 Income Tax Return

## California Return

Thank you for using  
FreeTaxUSA.com to prepare your  
2016 income tax return.

You can view the status of your e-filed tax return by  
signing in to your account at [www.freetaxusa.com](http://www.freetaxusa.com).

2017 tax preparation on FreeTaxUSA.com will be  
available starting in January of 2018.

We look forward to preparing your 2017 tax return.

# 2016 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

A  
R  
RP

XXX-XX-XXXX EDWA XXX-XX-XXXX  
BRADLEY W EDWARDS  
SHERI R EDWARDS

16

C/O XXXX XXXX XXXXXXXXXXXX XXX  
ONTARIO CA 91762

XX-XX-XXXX XX-XX-XXXX

**Filing Status**

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

2  Married/RDP filing jointly. See inst. 5  Qualifying widow(er) with dependent child. Enter year spouse/RDP died

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

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

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you 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 \$111 =  \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2  8  X \$111 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2  9  X \$111 =  \$

**Exemptions**

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

	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 \$344 =  \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32.  11 \$

Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

**Taxable Income**

12 State wages from your Form(s) W-2, box 16. ● 12 0.00

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. ● 13 5,695.00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B. ● 14 5,694.00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ● 15 1.00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. ● 16 2,050.00

17 California adjusted gross income. Combine line 15 and line 16. ● 17 2,051.00

18 Enter the larger of   
 { Your California **itemized deductions** from Schedule CA (540), line 44; **OR**   
 Your California **standard deduction** shown below for your filing status:   
 • Single or Married/RDP filing separately. . . . . \$4,129   
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$8,258   
 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . . } ● 18 25,208.00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . ● 19 0.00

**Tax**

31 Tax. Check the box if from:  Tax Table  Tax Rate Schedule   
 FTB 3800  FTB 3803 . . . . . ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$182,459, see instructions . . . . . ● 32 222.00

33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . . ● 33 0.00

34 Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A. . . . . ● 34 .00

35 Add line 33 and line 34 . . . . . ● 35 0.00

**Special Credits**

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . . ● 40 .00

43 Enter credit name  code ●  and amount . . . ● 43 .00

44 Enter credit name  code ●  and amount . . . ● 44 .00

45 To claim more than two credits, see instructions. Attach Schedule P (540). . . . . ● 45 .00

46 Nonrefundable renter's credit. See instructions . . . . . ● 46 .00

47 Add line 40 through line 46. These are your total credits. . . . . ● 47 .00

48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ● 48 0.00

**Other Taxes**

61 Alternative minimum tax. Attach Schedule P (540) . . . . . ● 61 .00

62 Mental Health Services Tax. See instructions. . . . . ● 62 .00

63 Other taxes and credit recapture. See instructions. . . . . ● 63 .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax . . . . . ● 64 0.00

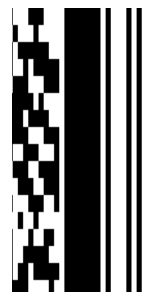
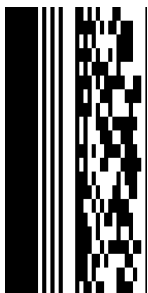
Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

Payments	71	California income tax withheld. See instructions . . . . .	<input type="radio"/>	71	8,158	.00
	72	2016 CA estimated tax and other payments. See instructions . . . . .	<input type="radio"/>	72		.00
	73	Withholding (Form 592-B and/or 593). See instructions . . . . .	<input type="radio"/>	73		.00
	74	Excess SDI (or VPD) withheld. See instructions . . . . .	<input type="radio"/>	74		.00
	75	Earned Income Tax Credit (EITC) . . . . .	<input type="radio"/>	75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	<input checked="" type="radio"/>	76	8,158	.00

Use Tax	91	Use Tax. See instructions . . . . .	<input type="radio"/>	91		.00
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Overpaid Tax/Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	<input checked="" type="radio"/>	92	8,158	.00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91 . . . . .	<input checked="" type="radio"/>	93		.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . .	<input checked="" type="radio"/>	94	8,158	.00
	95	Amount of line 94 you want applied to your 2017 estimated tax . . . . .	<input type="radio"/>	95		.00
	96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	<input type="radio"/>	96	8,158	.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	<input checked="" type="radio"/>	97	0	.00



Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

		<b>Code</b>	<b>Amount</b>
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/> .00
	Alzheimer's Disease/Related Disorders Fund . . . . .	● 401	<input type="text"/> .00
	Rare and Endangered Species Preservation Program . . . . .	● 403	<input type="text"/> .00
	California Breast Cancer Research Fund . . . . .	● 405	<input type="text"/> .00
	California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
	Emergency Food for Families 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 Fund . . . . .	● 413	<input type="text"/> .00
	Child Victims of Human Trafficking Fund . . . . .	● 419	<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 Fund . . . . .	● 424	<input type="text"/> .00
	Keep Arts in Schools Fund . . . . .	● 425	<input type="text"/> .00
	State Children's Trust Fund for the Prevention of Child Abuse . . . . .	● 430	<input type="text"/> .00
	Prevention of Animal Homelessness and Cruelty Fund . . . . .	● 431	<input type="text"/> .00
	Revive the Salton Sea Fund . . . . .	● 432	<input type="text"/> .00
	California Domestic Violence Victims Fund . . . . .	● 433	<input type="text"/> .00
Special Olympics Fund. . . . .	● 434	<input type="text"/> .00	
Type 1 Diabetes Research Fund . . . . .	● 435	<input type="text"/> .00	
<b>110</b> Add code 400 through code 435. This is your total contribution . . . . .	<b>● 110</b>	<input type="text"/> 0.00	

Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

Amount You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. Do not send cash.

Mail to: FRANCHISE TAX BOARD

PO BOX 942867

SACRAMENTO CA 94267-0001

111

.00

Pay online - Go to ftb.ca.gov for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties 112

.00

113 Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached 113

.00

114 Total amount due. See instructions. Enclose, but do not staple, any payment. 114

.00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: FRANCHISE TAX BOARD

PO BOX 942840

SACRAMENTO CA 94240-0001

115

8,158.00

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 115) is authorized for direct deposit into the account shown below:

Refund and Direct Deposit

Type

Routing number

Checking Savings

Account number

116 Direct deposit amount

.00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type

Routing number

Checking Savings

Account number

117 Direct deposit amount

.00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax 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 and search for privacy notice. 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

Your email address. Enter only one email address.

XXXX@XXXXXXXXXXXXXXXXX.com

Preferred phone number

(909) XXX-XXXX

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

SELF-PREPARED

Firm's name (or yours, if self-employed)

PTIN

Firm's address

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

2016

Wage and Tax Statement

W-2

Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on tax return

SSN or ITIN

BRADLEY W EDWARDS & SHERI R EDWARDS

XXX-XX-XXXX

Caution: If this form is filled out, do not send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return. All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

\*Employee's social security number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information

1st W-2

2nd W-2

Form with fields for: a. Employee's social security number\*, b. Employer identification number (EIN), c. Employer's name, Address, City, State, Zip code, e. Employee's first name\*, Middle initial\*, Last name\*, Suffix\*, f. Employee address\*, City\*, State\*, Zip code\*, 1. Wages, tips, other compensation, 2. Federal income tax withheld, 3. Social security wages, 4. Social security tax withheld, 6. Medicare tax withheld.



W-2 Information		1 <sup>st</sup> W-2		2 <sup>nd</sup> W-2	
7. Social security tips	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
8. Allocated tips (not included in box 1)	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
10. Dependent care benefits	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
11. Nonqualified plans	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
12. Codes and amounts		Codes	Amounts	Codes	Amounts
12a.	<input type="radio"/>	<input type="text" value="D"/>	<input checked="" type="radio"/>	<input type="text" value="16,563"/>	<input checked="" type="radio"/>
12b.	<input type="radio"/>	<input type="text" value="DD"/>	<input checked="" type="radio"/>	<input type="text" value="10,932"/>	<input checked="" type="radio"/>
12c.	<input type="radio"/>	<input type="text" value="W"/>	<input checked="" type="radio"/>	<input type="text" value="2,050"/>	<input checked="" type="radio"/>
12d.	<input type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	<input type="checkbox"/> Statutory employee
	<input checked="" type="radio"/>	<input checked="" type="checkbox"/> Retirement plan	<input checked="" type="radio"/>	<input type="checkbox"/> Retirement plan	<input type="checkbox"/> Retirement plan
	<input checked="" type="radio"/>	<input type="checkbox"/> Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/> Third-party sick pay	<input type="checkbox"/> Third-party sick pay
14. SDI, VPDI, or CA SDI (from box 14 or 19)	<input checked="" type="radio"/>	Type	Amount	<input checked="" type="radio"/>	Type
	<input checked="" type="radio"/>	<input type="text" value="SDI"/>	<input checked="" type="radio"/>	<input type="text" value="961"/>	<input checked="" type="radio"/>
15. State and employer's state ID number	<input checked="" type="radio"/>	State	Employer's state ID number	<input checked="" type="radio"/>	State
	<input checked="" type="radio"/>	<input type="text" value="CA"/>	<input checked="" type="radio"/>	<input type="text" value="XXX-XXX-X"/>	<input checked="" type="radio"/>
16. State wages, tips, etc.	<input checked="" type="radio"/>	<input type="text" value="0"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>
17. State income tax	<input checked="" type="radio"/>	<input type="text" value="8,158"/>	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>





# 2016 California Adjustments — Residents

## CA (540)

**Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return

BRADLEY W EDWARDS & SHERI R EDWARDS

SSN or ITIN

XXX-XX-XXXX

**Part I Income Adjustment Schedule**

**Section A – Income**

	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . . 7	<input checked="" type="radio"/> 1	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2,050
8 Taxable interest (b) . . . . . 8(a)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Ordinary dividends. See instructions. (b) . . . . . 9(a)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes . . . . . 10	<input checked="" type="radio"/> 5,694	<input checked="" type="radio"/>	<input checked="" type="radio"/> 5,694
11 Alimony received . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Business income or (loss) . . . . . 12	<input type="radio"/> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Capital gain or (loss). See instructions. . . . . 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Other gains or (losses). . . . . 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 IRA distributions. See instructions. (a) . . . . . 15(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Pensions and annuities. See instructions. (a) . . . . . 16(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . 17	<input type="radio"/> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
18 Farm income or (loss) . . . . . 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 Unemployment compensation . . . . . 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Social security benefits (a) <input type="radio"/> <input checked="" type="radio"/> . . . . . 20(b) <input type="radio"/> <input checked="" type="radio"/>	<input type="radio"/> <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Other income.			
a California lottery winnings		a <input checked="" type="radio"/>	a <input checked="" type="radio"/>
b Disaster loss deduction from FTB 3805V		b <input checked="" type="radio"/>	b <input checked="" type="radio"/>
c Federal NOL (Form 1040, line 21)		c <input checked="" type="radio"/>	c <input checked="" type="radio"/>
d NOL deduction from FTB 3805V		d <input checked="" type="radio"/>	d <input checked="" type="radio"/>
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e <input checked="" type="radio"/>	e <input checked="" type="radio"/>
f Other (describe): <input checked="" type="radio"/>		f <input checked="" type="radio"/>	f <input checked="" type="radio"/>
22 <b>Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. . . . . 22	<input checked="" type="radio"/> 5,695	<input checked="" type="radio"/> 5,694	<input checked="" type="radio"/> 2,050

**Section B – Adjustments to Income**

23 Educator expenses . . . . . 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Health savings account deduction . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Moving expenses . . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Deductible part of self-employment tax . . . . . 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
29 Self-employed health insurance deduction. . . . . 29	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
30 Penalty on early withdrawal of savings. . . . . 30	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a Alimony paid. (b) Recipient's: SSN • - - <input type="radio"/> _____ Last name • <input type="radio"/> _____ . 31a	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
32 IRA deduction. . . . . 32	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
33 Student loan interest deduction . . . . . 33	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
34 Tuition and fees . . . . . 34	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
35 Domestic production activities deduction. . . . . 35	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions . . . . . 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37 <b>Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions . . . . . 37	<input checked="" type="radio"/> 5,695	<input checked="" type="radio"/> 5,694	<input checked="" type="radio"/> 2,050

**Part II Adjustments to Federal Itemized Deductions**

38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 .....  38

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions .....  39

40 Subtract line 39 from line 38 .....  40

41 Other adjustments including California lottery losses. See instructions. Specify  .....  41

42 Combine line 40 and line 41 .....  42

**43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

    Single or married/RDP filing separately ..... **\$182,459**

    Head of household ..... **\$273,692**

    Married/RDP filing jointly or qualifying widow(er) ..... **\$364,923**

**No.** Transfer the amount on line 42 to line 43.

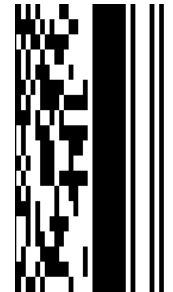
**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 .....  43

**44 Enter the larger of the amount on line 43 or your standard deduction listed below**

    Single or married/RDP filing separately. See instructions. .... **\$4,129**

    Married/RDP filing jointly, head of household, or qualifying widow(er) .... **\$8,258**

**Transfer the amount on line 44 to Form 540, line 18.** .....  44



2016

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts

3805V

Attach to your California tax return.

Names as shown on return

SSN or ITIN

XXX-XX-XXXX

FEIN

BRADLEY W EDWARDS & SHERI R EDWARDS

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.

Section A — California Residents Only (Nonresidents go to Section B.)

- 1 Adjusted gross income from 2016 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 ... 1 2,051|00
2 Itemized deductions or standard deduction from 2016 Form 540, line 18 ... 2 (25,208|00)
3 a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 25. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years... 3a -23,157|00
b 2016 declared disaster loss included in line 3a. Enter as a positive number. ... 3b |00
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed ... 3c -23,157|00

Enter amounts on line 4 through line 24 as if they were all positive numbers. See instructions.

- 4 Nonbusiness capital losses ... 4 |00
5 Nonbusiness capital gains. See instructions. ... 5 |00
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- ... 6 |00
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- ... 7 |00
8 Nonbusiness deductions ... 8 25,208|00
9 Nonbusiness income other than capital gains ... 9 5,694|00
10 Add line 7 and line 9. ... 10 5,694|00
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- ... 11 19,514|00
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- ... 12 |00
13 Business capital losses. ... 13 |00
14 Business capital gains ... 14 |00
15 Add line 12 and line 14. ... 15 |00
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0- ... 16 |00
17 Add line 6 and line 16 ... 17 |00
18 Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line, skip line 18 through line 21 and enter on line 22 the amount from line 17. ... 18 |00
19 Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number. ... 19 |00
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- ... 20 |00
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- ... 21 |00
22 Subtract line 20 from line 17. If zero or less, enter -0- ... 22 |00
23 NOL and disaster loss carryovers from prior years. See instructions. ... 23 |00
24 Add lines 11, 21, 22, and 23. ... 24 19,514|00
25 Current Year NOL. Combine line 3c and line 24. If more than zero, enter -0-. You do not have a current year NOL to carryback or carryover ... 25 -3,643|00

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If the Individual, Estate, or Trust is using the current year NOL to carryback to offset taxable income for taxable years 2014 and/or 2015, complete Part IV, NOL Carryback, on Side 4 before completing Part I, Section A, lines 26-28 below. Enter lines 26 and 27 as positive numbers.

- 26 2016 NOL carryback used to offset 2014 taxable income. Enter the amount from Part IV, line 3, col. (e) ... 26 |00
27 2016 NOL carryback used to offset 2015 taxable income. Enter the amount from Part IV, line 3, col. (g) ... 27 |00
28 2016 NOL carryover to 2017. Combine line 25, line 26, and line 27. See instructions. If more than zero, enter -0-. You do not have a current year NOL to carryover... 28 -3,643|00

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**Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL**

	(a) Enter total amounts as if you were a CA resident for entire year.	(b) Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	(c) Enter amounts earned or received during the portion of the year you were a CA resident.	(d) Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	(e) Total Combine columns C and D
1 Adjusted gross income. See instructions. If negative, use brackets . . . . .	1				
2 Itemized deductions or standard deduction. See instructions. . . . .	2 ( ) ( ) ( ) ( ) ( )				
3 a Combine line 1 and line 2. See instructions..	3a				
b 2016 declared disaster loss included in line 3a. Enter as a positive number . . . . .	3b				
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. . . . .	3c				
Enter amounts on line 4 through line 24 as if they were all <b>positive</b> numbers.					
4 Nonbusiness capital losses . . . . .	4				
5 Nonbusiness capital gains. . . . .	5				
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- . . . . .	6				
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- . . . . .	7				
8 Nonbusiness deductions . . . . .	8				
9 Nonbusiness income other than capital gains . . . . .	9				
10 Add line 7 and line 9 . . . . .	10				
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- . . . . .	11				
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- . . . . .	12				
13 Business capital losses . . . . .	13				
14 Business capital gains. . . . .	14				
15 Add line 12 and line 14 . . . . .	15				
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0- . . . . .	16				
17 Add line 6 and line 16 . . . . .	17				
18 Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. See instructions. . . . .	18				
19 Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number. . . . .	19				
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0- . . . . .	20				
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0- . . . . .	21				
22 Subtract line 20 from line 17. If zero or less, enter -0- . . . . .	22				
23 NOL and disaster loss carryovers from prior years . . . . .	23				
24 Add lines 11, 21, 22, 23 . . . . .	24				
25 <b>Current Year NOL.</b> Combine line 3c and line 24. If more than zero, enter -0- . . . . .	25	⊙			⊙
If the Individual, Estate, or Trust is using the current year NOL to carryback to offset taxable income for taxable years 2014 and/or 2015, complete Part IV, NOL Carryback, on Side 4 <b>before</b> completing Part I, Section B, lines 26-28 below. Enter lines 26 and 27 as positive numbers.					
26 2016 NOL carryback used to offset 2014 taxable income. Enter the amount from Part IV, line 3, col. (e) . . . . .	26	⊙			⊙
27 2016 NOL carryback used to offset 2015 taxable income. Enter the amount from Part IV, line 3, col. (g) . . . . .	27	⊙			⊙
28 <b>2016 NOL carryover to 2017.</b> Combine line 25, line 26, and line 27. See instructions. If more than zero, enter -0- . . . . .	28	⊙			⊙

**Section C — Election to Waive Carryback**

- Check the box if the Individual, Estate, or Trust elects to “relinquish” the entire carryback period with respect to a 2016 NOL under IRC Section 172(b)(3). By making the election, the Individual, Estate, or Trust is electing to carry a NOL forward instead of carrying it back in the previous two years. Once the election is made, it is **irrevocable**. See instructions.
- Continue with Part II, Determine 2016 Modified Taxable Income (MTI) and Part III, NOL Carryover and Disaster Loss Carryover Limitations. **Do not** complete Part IV, NOL Carryback.

**Part II Determine 2016 Modified Taxable Income (MTI).** Be sure to read the instructions for Part II.

1 Taxable income. See instructions . . . . .	1	-23,157	00
Enter amounts on line 2 through line 5 as if they were all <b>positive</b> numbers.			
2 Capital loss deduction included in line 1 . . . . .	2		00
3 Disaster loss carryover included in line 1 . . . . .	3		00
4 NOL carryover included in line 1 . . . . .	4		00
5 Adjustments to itemized deductions. See instructions . . . . .	5		00
6 MTI. Combine line 1 through line 5. If line 6 is zero or less, enter -0- . . . . .	6		0 00

**Part III NOL Carryover and Disaster Loss Carryover Limitations.** See Instructions.

		(g) Available balance	
1 MTI from Part II, line 6 . . . . .	1	0	

**Prior Year NOLs**

(a) Year of loss	(b) Code See instructions	(c) Type of NOL See below*	(d) Initial loss	(e) Carryover from 2015	(f) Amount used in 2016		(h) Carryover to 2017 col. (e) minus col. (f)
2 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Current Year NOLs**

3	Year	(b)	(c)	(d)	(e)	(f)		(h) col. (d) minus col. (f) See Instructions
3	2016	<input checked="" type="radio"/>	<input checked="" type="radio"/> DIS	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
4	2016	<input checked="" type="radio"/>	<input checked="" type="radio"/> GEN	<input checked="" type="radio"/> 3,643				<input checked="" type="radio"/> 3,643
	2016	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>				<input checked="" type="radio"/>
	2016	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>				<input checked="" type="radio"/>

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5 NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss . . . . .	5	3,643	00
6 Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses . . . . .	6		00

**Part IV NOL Carryback.** See instructions.

- 1** 2014 Taxable Income – Enter the amount from 2014 Form 540, line 19; Form 540NR, line 35; or Form 541, line 20a . . . . .
- 2** 2015 Taxable income – Enter the amount from 2015 Form 540, line 19; Form 540NR, line 35; or Form 541, line 20a . . . . .

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss See instructions	2014		2015		(i) Carryover to 2017 col. (d) minus [col. (e) plus col. (g)]
				(e) Carryback used See instructions	(f) After carryback col. (d) minus col. (e)	(g) Carryback used – See instructions	(h) After carryback col. (f) minus col. (g)	
<b>3 2016</b>								
<b>2016</b>								
<b>2016</b>								
<b>2016</b>								
<b>2016</b>								

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or NOL attributable to a qualified disaster loss (DIS).