

2018 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

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest (a) <input type="radio"/> 2(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. (a) <input type="radio"/> 3(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA's, pensions, and annuities. See instructions. (a) <input type="radio"/> 4(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. (a) <input type="radio"/> 5(b)	<input type="radio"/>	<input type="radio"/>	

Section B – Additional Income from federal Schedule 1 (Form 1040)

10 Taxable refunds, credits, or offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	
11 Alimony received 11	<input type="radio"/>		<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions. 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15a Reserved. 15(b)			
16a Reserved. 16(b)			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	
20a Reserved. 20(b)			
21 Other income.			
a California lottery winnings		<input type="radio"/>	a
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	b
c Federal NOL (federal Schedule 1 (Form 1040), line 21)		<input type="radio"/>	c <input type="radio"/>
d NOL deduction from FTB 3805V		<input type="radio"/>	d
e NOL from FTB 3805Z, 3806, 3807, or 3809		<input type="radio"/>	e
f Other (describe): <input type="radio"/>		<input type="radio"/>	f <input type="radio"/>
22 Total. Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C. 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

23 Educator expenses 23	<input type="radio"/>	<input type="radio"/>	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>	
26 Moving expenses. Attach federal Form 3903. See instructions 26	<input type="radio"/>		<input type="radio"/>
27 Deductible part of self-employment tax 27	<input type="radio"/>		
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>		
29 Self-employed health insurance deduction 29	<input type="radio"/>		
30 Penalty on early withdrawal of savings 30	<input type="radio"/>		
31a Alimony paid. (b) Recipient's: SSN <input type="radio"/> - - - - -			
Last name <input type="radio"/> 31a	<input type="radio"/>		<input type="radio"/>
32 IRA deduction 32	<input type="radio"/>		
33 Student loan interest deduction 33	<input type="radio"/>		<input type="radio"/>
34 Reserved. 34			
35 Reserved 35			
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 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Part II 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))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses

1	Medical and dental expenses	<input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040, line 7	<input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>	4			

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	5a	<input checked="" type="radio"/>		
5b	State and local real estate taxes	<input checked="" type="radio"/>	5b			
5c	State and local personal property taxes	<input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c	<input checked="" type="radio"/>	5d			
5e	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"/>	5e	<input checked="" type="radio"/>		<input checked="" type="radio"/>
6	Other taxes. List type	<input checked="" type="radio"/>	6	<input checked="" type="radio"/>		
7	Add lines 5e and 6	<input checked="" type="radio"/>	7	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c	Points not reported to you on Form 1098	<input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d	Reserved		8d			
8e	Add lines 8a through 8c	<input checked="" type="radio"/>	8e			<input checked="" type="radio"/>
9	Investment interest	<input checked="" type="radio"/>	9	<input checked="" type="radio"/>		<input checked="" type="radio"/>
10	Add lines 8e and 9	<input checked="" type="radio"/>	10	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	11	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12	Other than by cash or check	<input checked="" type="radio"/>	12	<input checked="" type="radio"/>		<input checked="" type="radio"/>
13	Carryover from prior year	<input checked="" type="radio"/>	13	<input checked="" type="radio"/>		<input checked="" type="radio"/>
14	Add lines 11 through 13	<input checked="" type="radio"/>	14	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	<input checked="" type="radio"/>	15	<input checked="" type="radio"/>		<input checked="" type="radio"/>
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>	16	<input checked="" type="radio"/>		<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	17	<input checked="" type="radio"/>		<input checked="" type="radio"/>

18 **Total Adjustments to Federal Itemized Deductions.** 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, line 7

24 Multiply line 23 by 2% (0.02). 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 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately	\$194,504
Head of household	\$291,760
Married/RDP filing jointly or qualifying widow(er)	\$389,013

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), 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.	\$4,401
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,802

Transfer the amount on line 30 to Form 540, line 18. 30

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