

California RDP Adjustments Worksheet — 2018 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Worksheet

Section A – Income from federal Form 1040

	A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
1 Wages, salaries, tips, etc	1			
2 Taxable interest. (a) TP1 _____ (a) TP2 _____	(b)			
3 Ordinary dividends. (a) TP1 _____ (a) TP2 _____	(b)			
4 IRAs, pensions, and annuities. (a) TP1 _____ (a) TP2 _____	(b)			
5 Social security benefits. (a) TP1 _____ (a) TP2 _____	(b)			

Section B - Additional Income from Schedule 1 (Form 1040)

10 Taxable refunds, credits, or offsets of state and local income taxes	10			
11 Alimony received	11			
12 Business income or (loss)	12			
13 Capital gain or (loss)	13			
14 Other gains or (losses)	14			
15 Reserved	15			
16 Reserved	16			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17			
18 Farm income or (loss)	18			
19 Unemployment compensation	19			
20 Reserved	20			
21 Other income	21			
22 Total. Combine line 1 through line 21 in column D. Go to Section C	22			

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

23 Educator expenses	23			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24			
25 Health savings account deduction	25			
26 Moving expenses	26			
27 Deductible part of self-employment tax	27			
28 Self-employed SEP, SIMPLE, and qualified plans	28			
29 Self-employed health insurance deduction	29			
30 Penalty on early withdrawal of savings	30			
31 Alimony paid	31			
32 IRA deduction	32			
33 Student loan interest deduction	33			
34 Reserved	34			
35 Reserved	35			
36 Add line 23 through line 35 in column D	36			
37 Total. Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540 or 540NR (Long and Short), line 13.	37			

Part II Adjustments to Federal Itemized Deductions

Federal itemized deductions. Complete a federal Schedule A (Form 1040), Itemized Deductions, for each taxpayer. Combine the line items for both taxpayers to arrive at the amounts for Column A of the Schedule CA (540), Part II.