

2D SPECIFICATIONS FOR SCHEDULE CA (540)

Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1a	Wages, Salaries, Tips, etc. – Federal Amounts	N	15	Special Characters: –	
13	1b	Wages, Salaries, Tips, etc. – Subtractions	N	15	Special Characters: –	
14	1c	Wages, Salaries, Tips, etc. – Additions	N	15	Special Characters: –	
15	2a	Taxable interest	N	15	Special Characters: –	
16	2ba	Taxable Interest – Federal Amounts	N	15	Special Characters: –	
17	2bb	Taxable Interest – Subtractions	N	15	Special Characters: –	
18	2bc	Taxable Interest – Additions	N	15	Special Characters: –	
19	3a	Ordinary dividends	N	15	Special Characters: –	
20	3ba	Ordinary Dividends – Federal Amounts	N	15	Special Characters: –	
21	3bb	Ordinary Dividends – Subtractions	N	15	Special Characters: –	
22	3bc	Ordinary Dividends – Additions	N	15	Special Characters: –	
23	4a	IRAs, pensions, and annuities	AN	20	Special Characters: –	
24	4ba	IRAs, pensions, and annuities – Federal Amounts	N	15	Special Characters: –	
25	4bb	IRAs, pensions, and annuities – Subtractions	N	15	Special Characters: –	
26	4bc	IRAs, pensions, and annuities – Additions	N	15	Special Characters: –	
27	4c	Pensions and annuities	N	15	Special Characters: –	
28	4da	Pensions and annuities – Federal Amounts	N	15	Special Characters: –	
29	4db	Pensions and annuities – Subtractions	N	15	Special Characters: –	
30	4dc	Pensions and annuities – Additions	N	15	Special Characters: –	
31	5a	Social security benefits	N	15	Special Characters: –	
32	5ba	Social security benefits – Federal Amounts	N	15	Special Characters: –	
33	5bb	Social security benefits - Subtractions	N	15	Special Characters: –	
34	5bc	Social security benefits - Additions	N	15	DO NOT USE	SHADED
35	6a	Capital Gain or (Loss) – Federal Amounts	N	15	Special Characters: –	
36	6b	Capital Gain or (Loss) – Subtractions	N	15	Special Characters: –	
37	6c	Capital Gain or (Loss) – Additions	N	15	Special Characters: –	
38	1a	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Federal Amounts	N	15	Special Characters: –	

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39	1b	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Subtractions	N	15	Special Characters: –	
40	1c	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Additions	N	15	DO NOT USE	SHADED
41	2aa	Alimony Received – Federal Amounts	N	15	Special Characters: –	
42	2ab	Alimony Received – Subtractions	N	15	DO NOT USE	SHADED
43	2ac	Alimony Received – Additions	N	15	Special Characters: –	
44	3a	Business Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
45	3b	Business Income or (Loss) – Subtractions	N	15	Special Characters: –	
46	3c	Business Income or (Loss) – Additions	N	15	Special Characters: –	
47	4a	Other Gains or (Losses) – Federal Amounts	N	15	Special Characters: –	
48	4b	Other Gains or (Losses) – Subtractions	N	15	Special Characters: –	
49	4c	Other Gains or (Losses) – Additions	N	15	Special Characters: –	
50	5a	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Federal Amounts	N	15	Special Characters: –	
51	5b	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Subtractions	N	15	Special Characters: –	
52	5c	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Additions	N	15	Special Characters: –	
53	6a	Farm Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
54	6b	Farm Income or (Loss) – Subtractions	N	15	Special Characters: –	
55	6c	Farm Income or (Loss) – Additions	N	15	Special Characters: –	
56	7a	Unemployment Compensation – Federal Amounts	N	15	Special Characters: –	
57	7b	Unemployment Compensation – Subtractions	N	15	Special Characters: –	
58	7c	Unemployment Compensation – Additions	N	15	DO NOT USE	SHADED
59	8a	Other Income – Federal Amounts	N	15	Special chars: –	
60	8ab	California Lottery Winnings – Subtractions	N	15	Special Characters: –	
61	8ac	California Lottery Winnings – Additions	N	15	DO NOT USE	SHADED
62	8bb	Disaster Loss deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
63	8bc	Disaster Loss deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
64	8cb	Federal NOL (federal Schedule 1(Form 1040 or 1040-SR), line 8) – Subtractions	N	15	DO NOT USE	SHADED
65	8cc	Federal NOL (federal Schedule 1(Form 1040 or 1040-SR), line 8) – Additions	N	15	Special Characters: –	
66	8db	NOL deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
67	8dc	NOL deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
68	8eb	NOL from FTB 3805Z, 3806, 3807, or 3809 – Subtractions	N	15	Special Characters: –	
69	8ec	NOL from FTB 3805Z, 3806, 3807, or 3809 – Additions	N	15	DO NOT USE	SHADED
70	8f	Other (Describe)	AN	100	Special Characters: –	
71	8fb	Other (Describe) – Subtractions	N	15	Special Characters: –	
72	8fc	Other (Describe) – Additions	N	15	Special Characters: –	

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73	8gb	Student loan discharged due to closure of a for-profit school – Subtractions	N	15	Special Characters: –	
74	8gc	Student loan discharged due to closure of a for-profit school – Additions	N	15	DO NOT USE	SHADED
75	9a	Total line 1 through line 8 – Federal Amounts	N	15	Special Characters: –	
76	9b	Total line 1 through line 8 – Subtractions	N	15	Special Characters: –	
77	9c	Total line 1 through line 8 – Additions	N	15	Special Characters: –	
78	10a	Educator Expenses – Federal Amounts	N	15	Special Characters: –	
79	10b	Educator Expenses – Subtractions	N	15	Special Characters: –	
80	10c	Educator Expenses – Additions	N	15	DO NOT USE	SHADED
81	11a	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Federal Amounts	N	15	Special Characters: –	
82	11b	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Subtractions	N	15	Special Characters: –	
83	11c	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Additions	N	15	Special Characters: –	
84	12a	Health Savings Account Deduction – Federal Amounts	N	15	Special Characters: –	
85	12b	Health Savings Account Deduction – Subtractions	N	15	Special Characters: –	
86	12c	Health Savings Account Deduction – Additions	N	15	DO NOT USE	SHADED
87	13a	Moving Expenses – Federal Amounts	N	15	Special Characters: –	
88	13b	Moving Expenses – Subtractions	N	15	DO NOT USE	SHADED
89	13c	Moving Expenses – Additions	N	15	Special Characters: –	
90	14a	Deductible Part of Self-employment Tax – Federal Amounts	N	15	Special Characters: –	
91	14b	Deductible Part of Self-employment Tax – Subtractions	N	15	DO NOT USE	SHADED
92	14c	Deductible Part of Self-employment Tax – Additions	N	15	DO NOT USE	SHADED
93	15a	Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	N	15	Special Characters: –	
94	15b	Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	N	15	DO NOT USE	SHADED
95	15c	Self-employed, SEP, SIMPLE, and Qualified Plans – Additions	N	15	DO NOT USE	SHADED
96	16a	Self-employed Health Insurance Deduction – Federal Amounts	N	15	Special Characters: –	
97	16b	Self-employed Health Insurance Deduction – Subtractions	N	15	DO NOT USE	SHADED
98	16c	Self-employed Health Insurance Deduction – Additions	N	15	DO NOT USE	SHADED
99	17a	Penalty on Early Withdrawal of Savings – Federal Amounts	N	15	Special Characters: –	
100	17b	Penalty on Early Withdrawal of Savings – Subtractions	N	15	DO NOT USE	SHADED
101	17c	Penalty on Early Withdrawal of Savings – Additions	N	15	DO NOT USE	SHADED

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102	18b	Alimony Recipient – SSN	N	9		
103	18b	Alimony Recipient – Last Name	A	17		
104	18aa	Alimony Paid – Federal Amounts	N	15	Special Characters: –	
105	18ab	Alimony Paid – Subtractions	N	15	DO NOT USE	SHADED
106	18ac	Alimony Paid – Additions	N	15	Special Characters: –	
107	19a	IRA Deduction – Federal Amounts	N	15	Special Characters: –	
108	19b	IRA Deduction – Subtractions	N	15	DO NOT USE	SHADED
109	19c	IRA Deduction – Additions	N	15	DO NOT USE	SHADED
110	20a	Student Loan Interest Deduction – Federal Amounts	N	15	Special Characters: –	
111	20b	Student Loan Interest Deduction – Subtractions	N	15	DO NOT USE	SHADED
112	20c	Student Loan Interest Deduction – Additions	N	15	Special Characters: –	
113	21a	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
114	21b	Reserved – Subtractions	N	15	DO NOT USE	SHADED
115	21c	Reserved – Additions	N	15	DO NOT USE	SHADED
116	22a	Add line 10 through line 18a and line 19 through line 21 in columns A,B and C – Federal Amounts	N	15	Special Characters: –	
117	22b	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Subtractions	N	15	Special Characters: –	
118	22c	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Additions	N	15	Special Characters: –	
119	23a	Total. Subtract line 22 from line 9 in columns A, B, and C – Federal Amounts	N	15	Special Characters: –	
120	23b	Total. Subtract line 22 from line 9 in columns A, B, and C – Subtractions	N	15	Special Characters: –	
121	23c	Total. Subtract line 22 from line 9 in columns A, B, and C – Additions	N	15	Special Characters: –	



Approved Draft
See 01/21/20

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1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-02	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Did NOT itemize for federal but will itemize for California	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
8	1	Medical and dental expenses "Write in"	N	15		
9	1a	Medical and dental expenses – Federal Amounts	N	15	DO NOT USE	SHADED
10	1b	Medical and dental expenses – Subtractions	N	15	DO NOT USE	SHADED
11	1c	Medical and dental expenses – Additions	N	15	DO NOT USE	SHADED
12	2	Enter amount from Form 1040, line 7 "Write in"	N	15		
13	2a	Enter amount from Form 1040, line 7 – Federal Amounts	N	15	DO NOT USE	SHADED
14	2b	Enter amount from Form 1040, line 7 - Subtractions	N	15	DO NOT USE	SHADED
15	2c	Enter amount from Form 1040, line 7 - Additions	N	15	DO NOT USE	SHADED
16	3	Multiply line 2 by 7.5% (0.075) "Write in"	N	15		
17	3a	Multiply line 2 by 7.5% (0.075) – Federal Amounts	N	15	DO NOT USE	SHADED
18	3b	Multiply line 2 by 7.5% (0.075) - Subtractions	N	15	DO NOT USE	SHADED
19	3c	Multiply line 2 by 7.5% (0.075) - Additions	N	15	DO NOT USE	SHADED
20	4a	Subtract line 3 from line 1 – Federal Amounts	N	15	Special Characters: –	
21	4b	Subtract line 3 from line 1 - Subtractions	N	15	DO NOT USE	SHADED
22	4c	Subtract line 3 from line 1 - Additions	N	15	Revised 04/03/2019 to allow entry in field, but will not be captured in 2D Barcode	
23	5aa	State and local income tax or general sales taxes – Federal Amounts	N	15	Special Characters: –	
24	5ab	State and local income tax or general sales taxes - Subtractions	N	15	Special Characters: –	
25	5ac	State and local income tax or general sales taxes - Additions	N	15	DO NOT USE	SHADED
26	5ba	State and local real estate taxes – Federal Amounts	N	15	Special Characters: –	
27	5bb	State and local real estate taxes - Subtractions	N	15	DO NOT USE	SHADED
28	5bc	State and local real estate taxes - Additions	N	15	DO NOT USE	SHADED

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Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
29	5ca	State and local personal property taxes – Federal Amounts	N	15	Special Characters: –	
30	5cb	State and local personal property taxes - Subtractions	N	15	DO NOT USE	SHADED
31	5cc	State and local personal property taxes - Additions	N	15	DO NOT USE	SHADED
32	5da	Add lines 5a through 5c – Federal Amounts	N	15	Special Characters: –	
33	5db	Add lines 5a through 5c - Subtractions	N	15	DO NOT USE	SHADED
34	5dc	Add lines 5a through 5c - Additions	N	15	DO NOT USE	SHADED
35	5ea	Enter the smaller of line 5d and \$10,000 – Federal Amounts	N	15	Special Characters: –	
36	5eb	Enter the smaller of line 5d and \$10,000 – Subtractions	N	15	Special Characters: –	
37	5ec	Enter the smaller of line 5d and \$10,000 - Additions	N	15	Special Characters: –	
38	6	Other taxes "Write in"	AN	20		
39	6a	Other taxes – Federal Amounts	N	15	Special Characters: –	
40	6b	Other taxes - Subtractions	N	15	Special Characters: –	
41	6c	Other taxes - Additions	N	15	Revised 03/21/2019 to allow entry in field, but will not be captured in 2D Barcode	
42	7a	Add lines 5e and 6 – Federal Amounts	N	15	Special Characters: –	
43	7b	Add lines 5e and 6 – Subtractions	N	15	Special Characters: –	
44	7c	Add lines 5e and 6 - Additions	N	15	Special Characters: –	
45	8aa	Home mortgage interest and points reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
46	8ab	Home mortgage interest and points reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
47	8ac	Home mortgage interest and points reported to you on Form 1098 - Additions	N	15	Special Characters: –	
48	8ba	Home mortgage interest not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
49	8bb	Home mortgage interest not reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
50	8bc	Home mortgage interest not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
51	8ca	Points not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
52	8cb	Points not reported to you on Form 1098 – Subtractions	N	15	DO NOT USE	SHADED
53	8cc	Points not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
54	8da	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
55	8db	Reserved – Subtractions	N	15	DO NOT USE	SHADED
56	8dc	Reserved – Additions	N	15	DO NOT USE	SHADED
57	8ea	Add lines 8a through 8e - Federal Amounts	N	15	Special Characters: –	
58	8eb	Add lines 8a through 8e – Subtractions	N	15	DO NOT USE	SHADED
59	8ec	Add lines 8a through 8e – Additions	N	15	Special Characters: –	

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Schedule CA (540) 2D Specifications Barcode 2 of 2

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60	9a	Investment interest - Federal Amounts	N	15	Special Characters: -	
61	9b	Investment interest - Subtractions	N	15	Special Characters: -	
62	9c	Investment interest - Additions	N	15	Special Characters: -	
63	10a	Add lines 8e and 9 - Federal Amounts	N	15	Special Characters: -	
64	10b	Add lines 8e and 9 - Subtractions	N	15	Special Characters: -	
65	10c	Add lines 8e and 9 - Additions	N	15	Special Characters: -	
66	11a	Gifts by cash or check - Federal Amounts	N	15	Special Characters: -	
67	11b	Gifts by cash or check - Subtractions	N	15	Special Characters: -	
68	11c	Gifts by cash or check - Additions	N	15	Special Characters: -	
69	12a	Other than by cash or check - Federal Amounts	N	15	Special Characters: -	
70	12b	Other than by cash or check - Subtractions	N	15	Special Characters: -	
71	12c	Other than by cash or check - Additions	N	15	Special Characters: -	
72	13a	Carryover from prior year - Federal Amounts	N	15	Special Characters: -	
73	13b	Carryover from prior year - Subtractions	N	15	Special Characters: -	
74	13c	Carryover from prior year - Additions	N	15	Special Characters: -	
75	14a	Add lines 11 through 13 - Federal Amounts	N	15	Special Characters: -	
76	14b	Add lines 11 through 13 - Subtractions	N	15	Special Characters: -	
77	14c	Add lines 11 through 13 - Additions	N	15	Special Characters: -	
78	15a	Casualty or theft loss(es) - Federal Amounts	N	15	Special Characters: -	
79	15b	Casualty or theft loss(es) - Subtractions	N	15	DO NOT USE	SHADED
80	15c	Casualty or theft loss(es) - Additions	N	15	Special Characters: -	
81	16a	Other - Federal Amounts	N	15	Special Characters: -	
82	16b	Other - Subtractions	N	15	Special Characters: -	
83	16c	Other - Additions	N	15	Special Characters: -	
84	17a	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C - Federal Amounts	N	15	Special Characters: -	
85	17b	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C - Subtractions	N	15	Special Characters: -	
86	17c	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C - Additions	N	15	Special Characters: -	
87	18	Total Combine line 17 column A less column B plus column C	N	15	Special Characters: -	
88	19	Unreimbursed employee expenses	N	15	Special Characters: -	
89	20	Tax preparation fees	N	15	Special Characters: -	
90	21	Other expenses "Write in"	AN	20	Special Characters: -	
91	21	Other expenses	N	15	Special Characters: -	
92	22	Add lines 19 through 21	N	15	Special Characters: -	
93	23	Enter amount from federal Form 1040 or 1040-SR, line 8b	N	15		
94	24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	N	15	Special Characters: -	
95	25	Subtract line 24 from line 22	N	15	Special Characters: -	
96	26	Total Itemized Deductions. Add line 18 and line 25	N	15	Special Characters: -	
97	27	Other adjustments	AN	20	Special Characters: -	

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98	27	Other adjustments	N	15	Special Characters: –	
99	28	Combine line 26 and line 27	N	15	Special Characters: –	
100	29	California Itemized Deductions	N	15	Special Characters: –	
101	30	Larger of California Itemized Deductions or Standard Deduction	N	15	Special Characters: –	
102		END OF FILE	AN	5	*EOD*	

Advanced Draft
as of 01/21/20

2019 California Adjustments – Residents

CA (540)

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

Name(s) as shown on tax return

7-10

SSN or ITIN

11

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR

		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	<input type="radio"/> 12	<input type="radio"/> 13	<input type="radio"/> 14
2	Taxable interest. a <input type="radio"/> 15	<input type="radio"/> 16	<input type="radio"/> 17	<input type="radio"/> 18
3	Ordinary dividends. See instructions. a <input type="radio"/> 19	<input type="radio"/> 20	<input type="radio"/> 21	<input type="radio"/> 22
4	IRA distributions. See instructions. a <input type="radio"/> 23	<input type="radio"/> 24	<input type="radio"/> 25	<input type="radio"/> 26
	c Pensions and annuities. See instructions. c <input type="radio"/> 27	<input type="radio"/> 28	<input type="radio"/> 29	<input type="radio"/> 30
5	Social security benefits. a <input type="radio"/> 31	<input type="radio"/> 32	<input type="radio"/> 33	<input type="radio"/> 34
6	Capital gain or (loss). See instructions	<input type="radio"/> 35	<input type="radio"/> 36	<input type="radio"/> 37

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

1	Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/> 38	<input type="radio"/> 39	<input type="radio"/> 40
2a	Alimony received	<input type="radio"/> 41	<input type="radio"/> 42	<input type="radio"/> 43
3	Business income or (loss)	<input type="radio"/> 44	<input type="radio"/> 45	<input type="radio"/> 46
4	Other gains or (losses)	<input type="radio"/> 47	<input type="radio"/> 48	<input type="radio"/> 49
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/> 50	<input type="radio"/> 51	<input type="radio"/> 52
6	Farm income or (loss)	<input type="radio"/> 53	<input type="radio"/> 54	<input type="radio"/> 55
7	Unemployment compensation	<input type="radio"/> 56	<input type="radio"/> 57	<input type="radio"/> 58
8	Other income.			
	a California lottery winnings	<input type="radio"/> 59	<input type="radio"/> 60	<input type="radio"/> 61
	b Disaster loss deduction from FTB 3805V		<input type="radio"/> 62	<input type="radio"/> 63
	c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8)	<input type="radio"/> 70	<input type="radio"/> 64	<input type="radio"/> 65
	d NOL deduction from FTB 3805V		<input type="radio"/> 66	<input type="radio"/> 67
	e NOL from FTB 3805Z, 3806, 3807, or 3809		<input type="radio"/> 68	<input type="radio"/> 69
	f Other (describe):		<input type="radio"/> 71	<input type="radio"/> 72
	g Student loan discharged due to closure of a for-profit school		<input type="radio"/> 73	<input type="radio"/> 74
9	Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input type="radio"/> 75	<input type="radio"/> 76	<input type="radio"/> 77

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

10	Educator expenses	<input type="radio"/> 78	<input type="radio"/> 79	<input type="radio"/> 80
11	Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/> 81	<input type="radio"/> 82	<input type="radio"/> 83
12	Health savings account deduction	<input type="radio"/> 84	<input type="radio"/> 85	<input type="radio"/> 86
13	Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/> 87	<input type="radio"/> 88	<input type="radio"/> 89
14	Deductible part of self-employment tax	<input type="radio"/> 90	<input type="radio"/> 91	<input type="radio"/> 92
15	Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/> 93	<input type="radio"/> 94	<input type="radio"/> 95
16	Self-employed health insurance deduction	<input type="radio"/> 96	<input type="radio"/> 97	<input type="radio"/> 98
17	Penalty on early withdrawal of savings	<input type="radio"/> 99	<input type="radio"/> 100	<input type="radio"/> 101
18a	Alimony paid. b Recipient's: SSN <input type="radio"/> 102			
	Last name <input type="radio"/> 103	<input type="radio"/> 104	<input type="radio"/> 105	<input type="radio"/> 106
19	IRA deduction	<input type="radio"/> 107	<input type="radio"/> 108	<input type="radio"/> 109
20	Student loan interest deduction	<input type="radio"/> 110	<input type="radio"/> 111	<input type="radio"/> 112
21	Reserved	<input type="radio"/> 113	<input type="radio"/> 114	<input type="radio"/> 115
22	Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input type="radio"/> 116	<input type="radio"/> 117	<input type="radio"/> 118
23	Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input type="radio"/> 119	<input type="radio"/> 120	<input type="radio"/> 121

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California **7**

A Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses <input type="radio"/>	8	1	9	10	11
2 Enter amount from federal Form 1040 or 1040-SR, line 8b <input type="radio"/>	12	2	13	14	15
3 Multiply line 2 by 10% (0.10) <input type="radio"/>	16	3	17	18	19
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input type="radio"/>		4	20	21	22

Taxes You Paid

5a State and local income tax or general sales taxes <input type="radio"/>	5a	23	24	25
5b State and local real estate taxes <input type="radio"/>	5b	26	27	28
5c State and local personal property taxes <input type="radio"/>	5c	29	30	31
5d Add lines 5a through 5c <input type="radio"/>	5d	32	33	34
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 type="radio"/>	5e	35	36	37
6 Other taxes. List type <input type="radio"/> 38 <input type="radio"/>	6	39	40	41
7 Add lines 5e and 6 <input type="radio"/>	7	42	43	44

Interest You Paid

8a Home mortgage interest and points reported to you on Form 1098 <input type="radio"/>	8a	45	46	47
8b Home mortgage interest not reported to you on Form 1098 <input type="radio"/>	8b	48	49	50
8c Points not reported to you on Form 1098 <input type="radio"/>	8c	51	52	53
8d Reserved <input type="radio"/>	8d	54	55	56
8e Add lines 8a through 8c <input type="radio"/>	8e	57	58	59
9 Investment interest <input type="radio"/>	9	60	61	62
10 Add lines 8e and 9 <input type="radio"/>	10	63	64	65

Gifts to Charity

11 Gifts by cash or check <input type="radio"/>	11	66	67	68
12 Other than by cash or check <input type="radio"/>	12	69	70	71
13 Carryover from prior year <input type="radio"/>	13	72	73	74
14 Add lines 11 through 13 <input type="radio"/>	14	75	76	77

Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions. <input type="radio"/>	15	78	79	80
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Other Itemized Deductions

16 Other—from list in federal instructions <input type="radio"/>	16	81	82	83
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input type="radio"/>	17	84	85	86

18 Total. Combine line 17 column A less column B plus column C <input type="radio"/>	18	87		
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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 8
- 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 540, 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 (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 \$4,537
Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,074
- Transfer the amount on line 30 to Form 540, line 18.** 30

This space reserved for 2D barcode

This space reserved for 2D barcode

Schedule CA (540) Barcode Placement Side 2 Specifications

Comments: Use Courier 12-point font for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-44	Blank lines	–	–	–	–
45-51	“2D BARCODE”	7	73	79	Conventional form size/style
52-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7733194” (Side 3)

Advanced Draft
as of 01/21/20

