TAXABLE YEAR California RDP Adjustments Worksheet — 2020 Recalculated Federal Adjusted Gross Income

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| Part Income Adjustment Worksheet Section A Income From Toddral Form 1040 A Income From Section B Income From Income From Section B Income From Inc | ivam | e(s) as snown on return | SSN OTTIN | | | | |
|--|------|---|--------------------------------------|---|----------------|---------|-----------------------|
| 1 Wages, salaries, tips, etc. 1 2 Taxable interest. a TPT | | | Taxpayer One A (taxable amounts from | Taxpayer Two B (taxable amounts from your original federal return) | C Adjus | stments | (using the same rules |
| 2 Taxable interest. a TP1 | | | | , , , , , , , , , , , , , , , , , , , | | | |
| A IP2 | | | | | | | |
| 3 Ordinary dividends. a TP1 | _ | | | | | | |
| A IRA distributions a TP2 | 3 | | | | | | |
| ### A RA distributions. a TP1 | | | | | | | |
| a TP2 | 4 | | | | | | |
| 5 Pensions and annuities. a TP1 | | | | | | | |
| A TP2 | 5 | | | | | | |
| 6 Social security benefits. a TP1 | | | | | | | |
| Total again or (loss). Total again | 6 | | | | | | |
| 7 Capital gain or (loss) | | | | | | | |
| Section B - Additional Income from federal Schedule 1 (Form 1040) Taxable refunds, credits, or offsets of state and local income taxes | 7 | | | | | | |
| Taxable refunds, credits, or offsets of state and local income taxes | Sec | | | | | | |
| income taxes | | 1 | | | | | |
| 2a Alimony received. 2a 3 Business income or (loss). 3 4 Other gains or (losses). 4 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5 6 Farm income or (loss). 6 7 Unemployment compensation 7 8 Other income 8 9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column D. Go to Section C 9 Section C – Adjustments to Income from federal Schedule 1 (Form 1040) 10 Educator expenses 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11 12 Health savings account deduction 12 13 Moving expenses 13 14 Deductible part of self-employment tax 14 15 Self-employed SEP, SIMPLE, and qualified plans 15 16 Self-employed health insurance deduction 16 17 Penalty on early withdrawal of savings 17 18a Alimony paid 18a 19 IRA deduction 19 20 Student loan interest deduction 20 21 Tuition and fees 21 22 Add line 10 through line 21 in column D. See instructions 22 | | | | | | | |
| 3 Business income or (loss). 3 d Other gains or (losses). 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5 Farm income or (loss). 6 Farm income or (loss). 7 Unemployment compensation. 7 Unemployment compensation. 8 Other income 8 Other income 9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column D. Go to Section C. 9 Section C - Adjustments to Income from federal Schedule 1 (Form 1040) 10 Educator expenses 10 Educator expenses of reservists, performing artists, and fee-basis government officials. 11 Le Health savings account deduction. 12 Health savings account deduction. 13 Moving expenses. 13 Moving expenses. 13 Self-employed SEP, SIMPLE, and qualified plans. 15 Self-employed health insurance deduction. 16 Self-employed health insurance deduction. 16 Self-employa dealth insurance deduction. 17 Penalty on early withdrawal of savings. 17 Penalty on early withdrawal of savings. 18 Alimony paid. 18 Alimony paid. 18 Alimony paid. 19 IRA deduction. 19 IRA deduction. 19 IRA deduction. 20 Intition and fees. 21 Zedd line 10 through line 21 in column D. See instructions. 22 Add line 10 through line 21 in column D. See instructions. 22 Total. Subtract line 22 from line 9 in column D. Enter | 2a | Alimony received | | | | | |
| 4 Other gains or (losses) | _ | · · | | | | | |
| 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc | 4 | · · · | | | | | |
| 6 Farm income or (loss) | 5 | - , | | | | | |
| 7 Unemployment compensation | | trusts, etc | | | | | |
| 8 Other income | 6 | Farm income or (loss) | | | | | |
| 9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column D. Go to Section C . 9 Section C - Adjustments to Income from federal Schedule 1 (Form 1040) 10 Educator expenses 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11 12 Health savings account deduction. 12 13 Moving expenses. 13 14 Deductible part of self-employment tax. 14 15 Self-employed SEP, SIMPLE, and qualified plans 15 16 Self-employed health insurance deduction 16 17 Penalty on early withdrawal of savings 17 18a Alimony paid 18a 19 IRA deduction 19 20 Student loan interest deduction 20 11 Tuitton and fees. 21 21 Add line 10 through line 21 in column D. See instructions 22 22 Total. Subtract line 22 from line 9 in column D. Enter | 7 | Unemployment compensation | | | | | |
| Section B, line 1 through line 8 in column D. Go to Section C . 9 Section C - Adjustments to Income from federal Schedule 1 (Form 1040) 10 Educator expenses . 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials . 11 12 Health savings account deduction . 12 13 Moving expenses . 13 14 Deductible part of self-employment tax . 14 15 Self-employed SEP, SIMPLE, and qualified plans . 15 16 Self-employed health insurance deduction . 16 17 Penalty on early withdrawal of savings . 17 18a Alimony paid . 18a 19 IRA deduction . 19 20 Student loan interest deduction . 20 21 Tuition and fees . 21 22 Add line 10 through line 21 in column D. See instructions . 22 23 Total . Subtract line 22 from line 9 in column D. Enter | 8 | Other income | | | | | |
| Section C - Adjustments to Income from federal Schedule 1 (Form 1040) 10 Educator expenses 10 11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11 12 Health savings account deduction 12 13 Moving expenses 13 14 Deductible part of self-employment tax 14 15 Self-employed SEP, SIMPLE, and qualified plans 15 16 Self-employed health insurance deduction 16 17 Penalty on early withdrawal of savings 17 18a Alimony paid 18a 19 IRA deduction 19 20 Student loan interest deduction 20 21 Tuition and fees 21 22 Add line 10 through line 21 in column D. See instructions 22 23 Total. Subtract line 22 from line 9 in column D. Enter | 9 | Total. Combine Section A, line 1 through line 7, and | | | | | |
| From federal Schedule 1 (Form 1040) 10 Educator expenses 10 | | Section B, line 1 through line 8 in column D. Go to Section C . ${\bf 9}$ | | | | | |
| 10 Educator expenses | Sec | tion C – Adjustments to Income | | | | | |
| 11 Certain business expenses of reservists, performing artists, and fee-basis government officials | | from federal Schedule 1 (Form 1040) | | | | | |
| artists, and fee-basis government officials | 10 | Educator expenses | | | | | |
| 12 Health savings account deduction. 12 13 Moving expenses. 13 14 Deductible part of self-employment tax. 14 15 Self-employed SEP, SIMPLE, and qualified plans 15 16 Self-employed health insurance deduction 16 17 Penalty on early withdrawal of savings 17 18a Alimony paid. 18a 19 IRA deduction 19 20 Student loan interest deduction 20 21 Tuition and fees 21 22 Add line 10 through line 21 in column D. See instructions. 22 23 Total. Subtract line 22 from line 9 in column D. Enter | 11 | Certain business expenses of reservists, performing | | | | | |
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| 15 Self-employed SEP, SIMPLE, and qualified plans | | • . | | | | | |
| 16 Self-employed health insurance deduction | 14 | | | | | | |
| 17 Penalty on early withdrawal of savings | 15 | | | | | | |
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| 20 Student loan interest deduction | | | | | | | |
| 21 Tuition and fees | | | | | | | |
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| 23 Total. Subtract line 22 from line 9 in column D. Enter | 21 | | | | | | |
| | | | | | | | |
| the amount here and on Form 540 or 540NR, line 13 23 | 23 | | | | | | |
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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.

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