TAXABLE YEAR

2020 California RDP Adjustments Worksheet — 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 IRA distributions. a TP1_____ a TP2_____	b				
5 Pensions and annuities. a TP1_____ a TP2_____	b				
6 Social security benefits. a TP1_____ a TP2_____	b				
7 Capital gain or (loss)	7				
Section B – Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local 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				
23 **Total.** Subtract line 22 from line 9 in column D. Enter the amount here and on Form 540 or 540NR, line 13.	23				

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.