

California RDP Adjustments Worksheet —

2019 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			
4a IRA distributions. a TP1				
a TP2	b			
c Pensions and annuities. c TP1				
c TP2	d			
5 Social security benefits. a TP1				
a TP2	b			
6 Capital gain or (loss).	6			

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 6, 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	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.