

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	5a	Social security benefits	N	15	Special Characters: –	
28	5ba	Social security benefits – Federal Amounts	N	15	Special Characters: –	
29	5bb	Social security benefits - Subtractions	N	15	Special Characters: –	
30	5bc	Social security benefits - Additions	N	15	DO NOT USE	SHADED
31	10a	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Federal Amounts	N	15	Special Characters: –	
32	10b	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Subtractions	N	15	Special Characters: –	
33	10c	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Additions	N	15	DO NOT USE	SHADED
34	11a	Alimony Received – Federal Amounts	N	15	Special Characters: –	
35	11b	Alimony Received – Subtractions	N	15	DO NOT USE	SHADED

2D SPECIFICATIONS FOR SCHEDULE CA (540)

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36	11c	Alimony Received – Additions	N	15	Special Characters: –	
37	12a	Business Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
38	12b	Business Income or (Loss) – Subtractions	N	15	Special Characters: –	
39	12c	Business Income or (Loss) – Additions	N	15	Special Characters: –	
40	13a	Capital Gain or (Loss) – Federal Amounts	N	15	Special Characters: –	
41	13b	Capital Gain or (Loss) – Subtractions	N	15	Special Characters: –	
42	13c	Capital Gain or (Loss) – Additions	N	15	Special Characters: –	
43	14a	Other Gains or (Losses) – Federal Amounts	N	15	Special Characters: –	
44	14b	Other Gains or (Losses) – Subtractions	N	15	Special Characters: –	
45	14c	Other Gains or (Losses) – Additions	N	15	Special Characters: –	
46	15ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
47	15bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
48	15bc	Reserved – Additions	N	15	DO NOT USE	SHADED
49	16ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
50	16bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
51	16bc	Reserved – Additions	N	15	DO NOT USE	SHADED
52	17a	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Federal Amounts	N	15	Special Characters: –	
53	17b	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Subtractions	N	15	Special Characters: –	
54	17c	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Additions	N	15	Special Characters: –	
55	18a	Farm Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
56	18b	Farm Income or (Loss) – Subtractions	N	15	Special Characters: –	
57	18c	Farm Income or (Loss) – Additions	N	15	Special Characters: –	
58	19a	Unemployment Compensation – Federal Amounts	N	15	Special Characters: –	
59	19b	Unemployment Compensation – Subtractions	N	15	Special Characters: –	
60	19c	Unemployment Compensation – Additions	N	15	DO NOT USE	SHADED
61	20ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
62	20bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
63	20bc	Reserved – Additions	N	15	DO NOT USE	SHADED
64	21a	Other Income – Federal Amounts	N	15	Special chars: –	
65	21ab	California Lottery Winnings – Subtractions	N	15	Special Characters: –	
66	21ac	California Lottery Winnings – Additions	N	15	DO NOT USE	SHADED
67	21bb	Disaster Loss deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
68	21bc	Disaster Loss deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
69	21cb	Federal NOL (Schedule 1 (Form 1040), line 21) – Subtractions	N	15	DO NOT USE	SHADED
70	21cc	Federal NOL (Schedule 1 (Form 1040), line 21) – Additions	N	15	Special Characters: –	

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71	21db	NOL deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
72	21dc	NOL deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
73	21eb	NOL from FTB 3805Z, 3806, 3807, or 3809 – Subtractions	N	15	Special Characters: –	
74	21ec	NOL from FTB 3805Z, 3806, 3807, or 3809 – Additions	N	15	DO NOT USE	SHADED
75	21f	Other (Describe)	AN	100	Special Characters: –	
76	21fb	Other (Describe) – Subtractions	N	15	Special Characters: –	
77	21fc	Other (Describe) – Additions	N	15	Special Characters: –	
78	22a	Total line 10 through line 21 – Federal Amounts	N	15	Special Characters: –	
79	22b	Total line 10 through line 21 – Subtractions	N	15	Special Characters: –	
80	22c	Total line 10 through line 21 – Additions	N	15	Special Characters: –	
81	23a	Educator Expenses – Federal Amounts	N	15	Special Characters: –	
82	23b	Educator Expenses – Subtractions	N	15	Special Characters: –	
83	23c	Educator Expenses – Additions	N	15	DO NOT USE	SHADED
84	24a	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Federal Amounts	N	15	Special Characters: –	
85	24b	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Subtractions	N	15	Special Characters: –	
86	24c	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Additions	N	15	Special Characters: –	
87	25a	Health Savings Account Deduction – Federal Amounts	N	15	Special Characters: –	
88	25b	Health Savings Account Deduction – Subtractions	N	15	Special Characters: –	
89	25c	Health Savings Account Deduction – Additions	N	15	DO NOT USE	SHADED
90	26a	Moving Expenses – Federal Amounts	N	15	Special Characters: –	
91	26b	Moving Expenses – Subtractions	N	15	DO NOT USE	SHADED
92	26c	Moving Expenses – Additions	N	15	Special Characters: –	
93	27a	Deductible Part of Self-employment Tax – Federal Amounts	N	15	Special Characters: –	
94	27b	Deductible Part of Self-employment Tax – Subtractions	N	15	DO NOT USE	SHADED
95	27c	Deductible Part of Self-employment Tax – Additions	N	15	DO NOT USE	SHADED
96	28a	Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	N	15	Special Characters: -	
97	28b	Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	N	15	DO NOT USE	SHADED
98	28c	Self-employed, SEP, SIMPLE, and Qualified Plans – Additions	N	15	DO NOT USE	SHADED
99	29a	Self-employed Health Insurance Deduction – Federal Amounts	N	15	Special Characters: –	

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100	29b	Self-employed Health Insurance Deduction – Subtractions	N	15	DO NOT USE	SHADED
101	29c	Self-employed Health Insurance Deduction – Additions	N	15	DO NOT USE	SHADED
102	30a	Penalty on Early Withdrawal of Savings – Federal Amounts	N	15	Special Characters: –	
103	30b	Penalty on Early Withdrawal of Savings – Subtractions	N	15	DO NOT USE	SHADED
104	30c	Penalty on Early Withdrawal of Savings – Additions	N	15	DO NOT USE	SHADED
105	31b	Alimony Recipient – SSN	N	9		
106	31b	Alimony Recipient – Last Name	A	17		
107	31aa	Alimony Paid – Federal Amounts	N	15	Special Characters: –	
108	31ab	Alimony Paid – Subtractions	N	15	DO NOT USE	SHADED
109	31ac	Alimony Paid – Additions	N	15	Special Characters: –	
110	32a	IRA Deduction – Federal Amounts	N	15	Special Characters: –	
111	32b	IRA Deduction – Subtractions	N	15	DO NOT USE	SHADED
112	32c	IRA Deduction – Additions	N	15	DO NOT USE	SHADED
113	33a	Student Loan Interest Deduction – Federal Amounts	N	15	Special Characters: –	
114	33b	Student Loan Interest Deduction – Subtractions	N	15	DO NOT USE	SHADED
115	33c	Student Loan Interest Deduction – Additions	N	15	Special Characters: –	
116	34a	Tuition and fees – Federal Amounts	N	15	Special Characters: -	
117	34b	Tuition and fees – Subtractions	N	15	Special Characters: -	
118	34c	Tuition and fees – Additions	N	15	DO NOT USE	SHADED
119	35a	Reserved – Federal Amount	N	15	DO NOT USE	SHADED
120	35b	Reserved – Subtractions	N	15	DO NOT USE	SHADED
121	35c	Reserved – Additions	N	15	DO NOT USE	SHADED
122	36a	Add line 23 through line 31a and line 32 through line 35 – Federal Amounts	N	15	Special Characters: –	
123	36b	Add line 23 through line 31a and line 32 through line 35 – Subtractions	N	15	Special Characters: –	
124	36c	Add line 23 through line 31a and line 32 through line 35 – Additions	N	15	Special Characters: –	
125	37a	Total. Add line 1 through line 5 and line 22. Then subtract line 36 – Federal Amounts	N	15	Special Characters: –	
126	37b	Total. Add line 1 through line 5 and line 22. Then subtract line 36 – Subtractions	N	15	Special Characters: –	
127	37c	Add line 1 through line 5 and line 22. Then subtract line 36 – Additions	N	15	Special Characters: –	
128		End of File	AN	5	*EOD*	

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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	DO NOT USE	SHADED
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
29	5ca	State and local personal property taxes – Federal Amounts	N	15	Special Characters: –	

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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
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	Special Characters: –	
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	Mortgage insurance premiums – Federal Amounts	N	15	Special Characters: -	
55	8db	Mortgage insurance premiums – Subtractions	N	15	Special Characters: -	
56	8dc	Mortgage insurance premiums – Additions	N	15	DO NOT USE	SHADED
57	8ea	Add lines 8a through 8d - Federal Amounts	N	15	Special Characters: –	
58	8eb	Add lines 8a through 8d – Subtractions	N	15	Special Characters: -	
59	8ec	Add lines 8a through 8d – Additions	N	15	Special Characters: –	
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: –	

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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 - Federal Amounts	N	15	Special Characters: -	
85	17b	Add lines 4, 7, 10, 14, 15, and 16 - Subtractions	N	15	Special Characters: -	
86	17c	Add lines 4, 7, 10, 14, 15, and 16 - Additions	N	15	Special Characters: -	
87	18	Total Adjustments to Federal Itemized Deductions	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, line 7 "Write in"	N	15		
94	24	Multiply line 23 by 2% (0.02)	N	15	Special Characters: -	
95	25	Subtract line 24 from line 22	N	15	Special Characters: -	
96	26	Total Itemized Deductions	N	15	Special Characters: -	
97	27	Other adjustments including California lottery losses "Write in"	AN	20	Special Characters: -	
98	27	Other adjustments including California lottery losses	N	15	Special Characters: -	
99	28	Combine line 26 and line 27	N	15	Special Characters: -	

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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*	

Schedule CA (540) Substitute Mapped Form

TAXABLE YEAR

SCHEDULE

2018 California Adjustments – Residents

CA (540)

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

Names(s) as shown on tax return

7-10

SSN or ITIN

11

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040

	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 1	<input type="radio"/> 12	<input type="radio"/> 13	<input type="radio"/> 14
2 Taxable interest (a) <input type="radio"/> 15 2(b)	<input type="radio"/> 16	<input type="radio"/> 17	<input type="radio"/> 18
3 Ordinary dividends. See instructions. (a) <input type="radio"/> 19 3(b)	<input type="radio"/> 20	<input type="radio"/> 21	<input type="radio"/> 22
4 IRAs, pensions, and annuities. See instructions. (a) <input type="radio"/> 23 4(b)	<input type="radio"/> 24	<input type="radio"/> 25	<input type="radio"/> 26
5 Social security benefits. (a) <input type="radio"/> 27 5(b)	<input type="radio"/> 28	<input type="radio"/> 29	<input type="radio"/> 30

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

10 Taxable refunds, credits, or offsets of state and local income taxes 10	<input type="radio"/> 31	<input type="radio"/> 32	<input type="radio"/> 33
11 Alimony received 11	<input type="radio"/> 34	<input type="radio"/> 35	<input type="radio"/> 36
12 Business income or (loss) 12	<input type="radio"/> 37	<input type="radio"/> 38	<input type="radio"/> 39
13 Capital gain or (loss). See instructions. 13	<input type="radio"/> 40	<input type="radio"/> 41	<input type="radio"/> 42
14 Other gains or (losses). 14	<input type="radio"/> 43	<input type="radio"/> 44	<input type="radio"/> 45
15a Reserved. 15(b)	<input type="radio"/> 46	<input type="radio"/> 47	<input type="radio"/> 48
16a Reserved. 16(b)	<input type="radio"/> 49	<input type="radio"/> 50	<input type="radio"/> 51
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc 17	<input type="radio"/> 52	<input type="radio"/> 53	<input type="radio"/> 54
18 Farm income or (loss) 18	<input type="radio"/> 55	<input type="radio"/> 56	<input type="radio"/> 57
19 Unemployment compensation 19	<input type="radio"/> 58	<input type="radio"/> 59	<input type="radio"/> 60
20a Reserved. 20(b)	<input type="radio"/> 61	<input type="radio"/> 62	<input type="radio"/> 63
21 Other income.			
a California lottery winnings		<input type="radio"/> 65	<input type="radio"/> 66
b Disaster loss deduction from FTB 3805V		<input type="radio"/> 67	<input type="radio"/> 68
c Federal NOL (federal Schedule 1 (Form 1040), line 21)		<input type="radio"/> 69	<input type="radio"/> 70
d NOL deduction from FTB 3805V		<input type="radio"/> 71	<input type="radio"/> 72
e NOL from FTB 3805Z, 3806, 3807, or 3809	<input type="radio"/> 64	<input type="radio"/> 73	<input type="radio"/> 74
f Other (describe): <input type="radio"/> 75		<input type="radio"/> 76	<input type="radio"/> 77
22 Total. Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C. 22	<input type="radio"/> 78	<input type="radio"/> 79	<input type="radio"/> 80

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

23 Educator expenses 23	<input type="radio"/> 81	<input type="radio"/> 82	<input type="radio"/> 83
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 24	<input type="radio"/> 84	<input type="radio"/> 85	<input type="radio"/> 86
25 Health savings account deduction 25	<input type="radio"/> 87	<input type="radio"/> 88	<input type="radio"/> 89
26 Moving expenses. Attach federal Form 3903. See instructions 26	<input type="radio"/> 90	<input type="radio"/> 91	<input type="radio"/> 92
27 Deductible part of self-employment tax 27	<input type="radio"/> 93	<input type="radio"/> 94	<input type="radio"/> 95
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/> 96	<input type="radio"/> 97	<input type="radio"/> 98
29 Self-employed health insurance deduction 29	<input type="radio"/> 99	<input type="radio"/> 100	<input type="radio"/> 101
30 Penalty on early withdrawal of savings. 30	<input type="radio"/> 102	<input type="radio"/> 103	<input type="radio"/> 104
31a Alimony paid. (b) Recipient's: SSN <input type="radio"/> 105			
Last name <input type="radio"/> 106	<input type="radio"/> 107	<input type="radio"/> 108	<input type="radio"/> 109
32 IRA deduction. 32	<input type="radio"/> 110	<input type="radio"/> 111	<input type="radio"/> 112
33 Student loan interest deduction 33	<input type="radio"/> 113	<input type="radio"/> 114	<input type="radio"/> 115
34 Tuition and fees 34	<input type="radio"/> 116	<input type="radio"/> 117	<input type="radio"/> 118
35 Reserved 35	<input type="radio"/> 119	<input type="radio"/> 120	<input type="radio"/> 121
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	<input type="radio"/> 122	<input type="radio"/> 123	<input type="radio"/> 124
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input type="radio"/> 125	<input type="radio"/> 126	<input type="radio"/> 127

Schedule CA (540) Substitute Mapped Form

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))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses

1 Medical and dental expenses <input checked="" type="radio"/>	8	1	<input checked="" type="radio"/> 9	<input type="radio"/> 10	<input type="radio"/> 11
2 Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	12	2	<input checked="" type="radio"/> 13	<input type="radio"/> 14	<input type="radio"/> 15
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	16	3	<input checked="" type="radio"/> 17	<input type="radio"/> 18	<input type="radio"/> 19
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>		4	<input checked="" type="radio"/> 20	<input type="radio"/> 21	<input type="radio"/> 22

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

Casualty and Theft Losses

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

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

18 Total Adjustments to Federal Itemized Deductions. Combine line 17 column A less column B plus column C **87**

Schedule CA (540) Substitute Mapped Form

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, line 7

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 \$194,504
 Head of household \$291,760
 Married/RDP filing jointly or qualifying widow(er) \$389,013

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. \$4,401
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802

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 3 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)

