

TAXABLE YEAR

2019**California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D (540)

Name(s) as shown on return

SSN or ITIN

	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
1					
a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
j	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
k	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
l	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
m	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
n	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
o	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
r	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
s	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
t	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
u	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
v	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568).	2	<input type="radio"/>	<input type="radio"/>	
3	Capital gain distributions (federal Form 1099-DIV, box 2a)	3	<input type="radio"/>	<input type="radio"/>	
4	Total 2019 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3	4	<input type="radio"/>	<input type="radio"/>	
5	2019 loss. Add column (d) amounts of line 1 and line 2.	5	<input type="radio"/>	<input type="radio"/>	
6	California capital loss carryover from 2018, if any. See instructions.	6	<input type="radio"/>	<input type="radio"/>	
7	Total 2019 loss. Add line 5 and line 6	7	<input type="radio"/>	<input type="radio"/>	

- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8 _____
- 9 If line 8 is a loss, enter the smaller of:
- a the loss on line 8.
 - b \$3,000 (\$1,500 if married/RDP filing separate). See instructions 9 _____
- 10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6 10 _____
- 11 Enter the California gain from line 8 or (loss) from line 9 11 _____
- 12 a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I,
Section A, line 6, column B 12a _____
- b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I,
Section A, line 6, column C 12b _____

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