

1991 California Adjustments

CA

Important: Attach this schedule directly behind Form 540.

Name(s) as shown on return

Social security number

PART I ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME

Step 1

Subtractions

1	State income tax refund from federal Form 1040, line 10	1	_____
2	Unemployment compensation from federal Form 1040, line 20, or Form 1040A, line 12	2	_____
3	Social security benefits from federal Form 1040, line 21b, or Form 1040A, line 13b	3	_____
4	California nontaxable interest or dividend income. See instructions	4	_____
5	Railroad retirement benefits and sick pay. See instructions	5	_____
6	California Lottery winnings. See instructions	6	_____
7	Difference between state and federal wages. See instructions	7	_____
8	IRA distributions. See instructions	8	_____
9	Pensions and annuities. See instructions	9	_____
10	Passive activity. See instructions	10	_____
11	Depreciation and amortization from form FTB 3885A, line 6a and line 10a	11	_____
12	Capital gains or (losses) from California Schedule D, line 11a	12	_____
13	Other gains or (losses) from California Schedule D-1, line 21a and line 38	13	_____
14	Other subtractions:		
	a California disaster loss deduction from your 1991 form FTB 3805V.	14a	_____
	b Other. See instructions. Specify _____		
	_____	14b	_____
15	Total subtractions. Add lines 1 through 14b. Enter here and on Form 540, line 14	15	_____

Step 2

Additions

16	Interest on state and municipal bonds from a state other than California. See instructions	16	_____
17	Difference between state and federal wages. See instructions	17	_____
18	Passive activity. See instructions	18	_____
19	Depreciation and amortization from form FTB 3885A, line 6b and line 10b	19	_____
20	Capital gains or (losses) from California Schedule D, line 11b	20	_____
21	Other gains or (losses) from California Schedule D-1, line 21b and line 38	21	_____
22	Other additions:		
	a Federal net operating loss deduction from your 1991 federal Form 1040, line 22	22a	_____
	b Other. See instructions. Specify _____		
	_____	22b	_____
23	Total additions. Add lines 16 through 22b. Enter here and on Form 540, line 16	23	_____

PART II ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS

24	Federal itemized deductions. Add the amounts on federal Schedule A, lines 4, 8, 12, 16, 17, 18, 24 and 25	24	_____
25	State and local income taxes from federal Schedule A, line 5 and foreign income taxes. See instructions	25	_____
26	Subtract line 25 from line 24	26	_____
27	Other adjustments. See instructions. Specify _____		
	_____	27	_____
28	Combine line 26 and line 27	28	_____
29	California itemized deductions	29	_____
	• If your federal adjusted gross income on form 540, line 13 is not more than:		
	— \$100,000 if single or married filing separate		
	— \$150,000 if head of household		
	— \$200,000 if married filing joint or qualifying widow(er) enter the amount on line 28 on line 29		
	• If your federal adjusted gross income on Form 540, line 13 is more than the amount listed above for your filing status, complete the worksheet on page 4 of the instructions to figure the amount to enter on line 29.		
	If your California itemized deductions on line 29 are larger than your standard deduction, enter your California itemized deductions on Form 540, line 18. Otherwise, enter your standard deduction on Form 540, line 18.		