

# 1992 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 Total California disaster loss carryover from 1991 or certain losses from enterprise zones, program areas or the LA Zone	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 1992 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: — \$103,600 if single or married filing separate; — \$155,400 if head of household; or — \$207,200 if married filing joint or qualifying widow(er); transfer the amount from line 28 to 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 Itemized Deductions worksheet in 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.		