

2008 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 2 as a supporting California schedule.

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income

Table with 3 columns: A Federal Amounts, B Subtractions, C Additions. Rows 7-22 including wages, interest, dividends, refunds, alimony, business income, capital gain, other gains, IRA distributions, pensions, rental real estate, farm income, unemployment compensation, social security benefits, and other income.

Section B – Adjustments to Income

Table with 3 columns: A Federal Amounts, B Subtractions, C Additions. Rows 23-37 including educator expenses, business expenses, health savings account deduction, moving expenses, self-employment tax, SEP/SIMPLE/qualified plans, health insurance deduction, alimony paid, IRA deduction, student loan interest deduction, tuition and fees deduction, domestic production activities deduction, and total adjustments.

**Part II Adjustments to Federal Itemized Deductions**

<b>38</b>	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . .	<b>38</b>	_____
<b>39</b>	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes <b>only</b> ). See instructions . . . . .	<b>39</b>	_____
<b>40</b>	Subtract line 39 from line 38 . . . . .	<b>40</b>	_____
<b>41</b>	Other adjustments including California lottery losses. See instructions. Specify _____ . . . . .	<b>41</b>	_____
<b>42</b>	Combine line 40 and line 41 . . . . .	<b>42</b>	_____
<b>43</b>	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>		
	Single or married/RDP filing separately . . . . .	<b>\$163,187</b>	
	Head of household . . . . .	<b>\$244,785</b>	
	Married/RDP filing jointly or qualifying widow(er) . . . . .	<b>\$326,379</b>	
	<b>No.</b> Transfer the amount on line 42 to line 43		
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .	<b>43</b>	<input type="text"/>
<b>44</b>	<b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>		
	Single or married/RDP filing separately . . . . .	<b>\$3,692</b>	
	Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . .	<b>\$7,384</b>	
	<b>Transfer the amount on line 44 to Form 540, line 18 . . . . .</b>	<b>44</b>	<input type="text"/>