TAXABLE YEAR **2010**

California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return | SSN or ITIN

Part I Income Adjustment Worksheet	A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
Section A – Income				
7 Wages, salaries, tips, etc **7**				
8 Taxable interest. **(b)** TP1_____ **(b)** TP2_____ . . . . . **(a)**				
9 Ordinary dividends. **(b)** TP1_____ **(b)** TP2_____ . . . . . **(a)**				
10 Taxable refunds, credits, offsets of state and local income taxes **10**				
11 Alimony received **11**				
12 Business income or (loss) **12**				
13 Capital gain or (loss) **13**				
14 Other gains or (losses) **14**				
15 IRA distributions. **(a) TP1** _____ **(a) TP2** _____ . . . . . **(b)**				
16 Pensions and annuities. **(a) TP1** _____ **(a) TP2** _____ . . . . . **(b)**				
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. **17**				
18 Farm income or (loss) **18**				
19 Unemployment compensation **19**				
20 Social security benefits. **(a) TP1** _____ **(a) TP2** _____ . . . . . **(b)**				
21 Other income **21**				
22 **Total.** Combine line 7 through line 21 in column D. Go to Section B **22**				
Section B – Adjustments to Income				
23 Educator expenses. CAUTION: See instructions **23**				
24 Certain business expenses of reservists, performing artists, and fee-basis government officials **24**				
25 Health savings account deduction **25**				
26 Moving expenses **26**				
27 One-half of self-employment tax. **27**				
28 Self-employed SEP, SIMPLE, and qualified plans **28**				
29 Self-employed health insurance deduction **29**				
30 Penalty on early withdrawal of savings **30**				
31 Alimony paid. **31**				
32 IRA deduction. **32**				
33 Student loan interest deduction **33**				
34 Tuition and fees deduction. CAUTION: See instructions **34**				
35 Domestic production activities deduction. **35**				
36 Add line 23 through line 35 in column D **36**				
37 **Total.** Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540, 540A, or 540NR (Long and Short), line 13. . **37**				

Part II Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Add the amounts on each taxpayer's federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28. **Enter the amount here and on line 38, Schedule CA (540)** . . . . . **38** _____

Note: Apply the 7.5% limitation rule to your federal adjusted gross income to arrive at the amount for line 4. Apply the 2% limitation rule to your adjusted gross income to arrive at the amount for line 27. There are other itemized deductions that are also subject to the 2% limitation rule and some itemized deductions are subject to an overall limitation rule. See federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.