



**Part II Adjustments to Federal Itemized Deductions**

- 38** Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . .  **38**
- 39** 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 **only**). See instructions. . . . .  **39**
- 40** Subtract line 39 from line 38 . . . . .  **40**
- 41** Other adjustments including California lottery losses. See instructions. Specify  . . . . .  **41**
- 42** Combine line 40 and line 41 . . . . .  **42**
- 43** **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
Single or married/RDP filing separately . . . . . **\$172,615**  
Head of household . . . . . **\$258,927**  
Married/RDP filing jointly or qualifying widow(er) . . . . . **\$345,235**  
**No.** Transfer the amount on line 42 to line 43.  
**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .  **43**
- 44** **Enter the larger of the amount on line 43 or your standard deduction listed below**  
Single or married/RDP filing separately . . . . . **\$3,906**  
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **\$7,812**  
**Transfer the amount on line 44 to Form 540, line 18** . . . . .  **44**

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