TAXABLE YEAR

2013 California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

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

Part I Income Adjustment Worksheet

Section A – Income		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)
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	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 Deductible part 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	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 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. Get federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.