

2014 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income

Table with 4 columns: Line number, Description, Column A (Federal Amounts), Column B (Subtractions), and Column C (Additions). Rows include wages, interest, dividends, and various deductions.

Section B – Adjustments to Income

Table with 4 columns: Line number, Description, Column A, Column B, and Column C. Rows include educator expenses, health savings account deduction, and other adjustments.

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 **\$176,413**
Head of household **\$264,623**
Married/RDP filing jointly or qualifying widow(er) **\$352,830**
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. See instructions. **\$3,992**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$7,984**
Transfer the amount on line 44 to Form 540, line 18 **44**

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