

2014 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	B	C	D
	Taxpayer One (taxable amounts from your original federal return)	Taxpayer Two (taxable amounts from your original federal return)	Adjustments	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.