

2015 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

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	
11 Alimony received 11	<input type="radio"/>		<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	
20 Social security benefits (a) <input checked="" type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>	
21 Other income.			
a California lottery winnings		a <input type="radio"/>	a
b Disaster loss deduction from FTB 3805V		b <input type="radio"/>	b
c Federal NOL (Form 1040, line 21)		c <input type="radio"/>	c <input checked="" type="radio"/>
d NOL deduction from FTB 3805V		d <input type="radio"/>	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809	21 <input type="radio"/>	e <input type="radio"/>	e
f Other (describe):		f <input type="radio"/>	f <input type="radio"/>
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B – Adjustments to Income

23 Educator expenses 23	<input type="radio"/>	<input type="radio"/>	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>	
26 Moving expenses 26	<input type="radio"/>		
27 Deductible part of self-employment tax 27	<input type="radio"/>		
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>		
29 Self-employed health insurance deduction 29	<input type="radio"/>		
30 Penalty on early withdrawal of savings 30	<input type="radio"/>		
31a Alimony paid. (b) Recipient's: SSN <input type="radio"/> - - - - -			
Last name <input type="radio"/> 31a	<input type="radio"/>		<input type="radio"/>
32 IRA deduction 32	<input type="radio"/>		
33 Student loan interest deduction 33	<input type="radio"/>		<input type="radio"/>
34 Tuition and fees 34	<input type="radio"/>	<input type="radio"/>	
35 Domestic production activities deduction 35	<input type="radio"/>	<input type="radio"/>	
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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 **\$178,706**
Head of household **\$268,063**
Married/RDP filing jointly or qualifying widow(er) **\$357,417**
- No.** Transfer the amount on line 42 to line 43. **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. **\$4,044**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$8,088**
- Transfer the amount on line 44 to Form 540, line 18** **44**

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