## **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	l or ITIN		
Par	t I Income Adjustment Schedule	A Federal Amounts (taxable amounts from	B Subtractions See instructions	C Additions See instructions	
Section A – Income		your federal tax return)	D occ matructions	Occ matructions	
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C $\dots$ 7	lacktriangle	•	•	
8	Taxable interest (b)8(a)	•	•	•	
9	Ordinary dividends. See instructions. (b)9(a)		•	•	
10	Taxable refunds, credits, offsets of state and local income taxes	lacktriangle	•		
11	Alimony received	•		•	
12	Business income or (loss)	•	•	•	
13	Capital gain or (loss). See instructions $\dots \dots 13$	•	•	•	
14	Other gains or (losses)	•	•	•	
15	IRA distributions. See instructions. (a)	•	•	•	
16	Pensions and annuities. See instructions. (a)	_	•	•	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc		•	•	
18	Farm income or (loss)		•	•	
19	Unemployment compensation		•		
20	Social security benefits (a) •20(b)	•	•		
21	Other income.		(a <u>•</u>	a	
	a California lottery winnings e NOL from FTB 3805D, 3805Z,		b <u>•</u>	b	
	<b>b</b> Disaster loss deduction from FTB 3805V 3806, 3807, or 3809 <b>21</b>	<u>•</u>	C	c <u>•</u>	
	c Federal NOL (Form 1040, line 21) f Other (describe):		d <u>©</u>	d	
	d NOL deduction from FTB 3805V		e <u>•</u>	e	
			<b>(</b> f <u>●</u>	f <u>•</u>	
22	<b>Total.</b> 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		<b></b>	•	
04	in D. Adinskin anta ta la cama				
Seci	ion B – Adjustments to Income				
23	Educator expenses	•	•		
24	Certain business expenses of reservists, performing artists, and fee-basis				
	government officials		<u>•</u>	•	
25	Health savings account deduction	_	•		
26	Moving expenses	_			
27	Deductible part of self-employment tax	_			
28	Self-employed SEP, SIMPLE, and qualified plans	_			
29	Self-employed health insurance deduction	_			
30	Penalty on early withdrawal of savings				
31a	Alimony paid. <b>(b)</b> Recipient's: SSN •				
	Look name (A)				
22	Last name • 31a				
32 33	IRA deduction.         32           Student loan interest deduction.         33			•	
34	Tuition and fees		•		
			•		
35	Domestic production activities deduction				
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C.				
JU	See instructions	ledown	•	•	
	- Out instructions				
37	<b>Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions		•	•	
• 1	Castract into do from the LE in columns A, B, and C. Coc metractions	$\smile$	$\sim$	$\sim$	

## 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		
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 <b>only</b> ). See instructions		
40	Subtract line 39 from line 38		
41	Other adjustments including California lottery losses. See instructions. Specify • 41		
42	Combine line 40 and line 41		
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.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 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		
	Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,088		
	Transfer the amount on line 44 to Form 540, line 18		

## This space reserved for 2D barcode