TAXABLE YEAR **2015**

# California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

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

| **Part I** Income Adjustment Worksheet<br>**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 _____<br>**(b)** TP2 _____ | **(a)** | | | | |
| **9** Ordinary dividends. **(b)** TP1 _____<br>**(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.<br>**(a) TP1** _____<br>**(a) TP2** _____ | **(b)** | | | | |
| **16** Pensions and annuities.<br>**(a) TP1** _____<br>**(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.<br>**(a) TP1** _____<br>**(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.