

2017 California Adjustments – Residents

CA (540)

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

Names(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 type="radio"/> |
| d NOL deduction from FTB 3805V | | d <input type="radio"/> | d |
| e NOL from FTB 3805Z, 3806, 3807, or 3809 | 21 <input type="radio"/> | e <input type="radio"/> | e |
| f Other (describe): <input type="radio"/> | | 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 checked="" 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 | \$187,203 |
| Head of household | \$280,808 |
| Married/RDP filing jointly or qualifying widow(er) | \$374,411 |
- 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. | \$4,236 |
| Married/RDP filing jointly, head of household, or qualifying widow(er) | \$8,472 |
- Transfer the amount on line 44 to Form 540, line 18** **44**

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