

# 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

	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> 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"/>	<input type="radio"/>
11 Alimony received . . . . .	11 <input type="radio"/>	<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"/>	<input type="radio"/>
20 Social security benefits (a) <input checked="" type="radio"/> . . . . .	20(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other income.			
a California lottery winnings		a <input type="radio"/>	a <input type="radio"/>
b Disaster loss deduction from FTB 3805V		b <input type="radio"/>	b <input type="radio"/>
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 <input type="radio"/>
e NOL from FTB 3805Z, 3806, 3807, or 3809	21 <input type="radio"/>	e <input type="radio"/>	e <input type="radio"/>
f Other (describe): <input type="radio"/>		f <input type="radio"/>	f <input type="radio"/>
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. . . . .	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"/>	<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"/>	<input type="radio"/>
26 Moving expenses . . . . .	26 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Deductible part of self-employment tax . . . . .	27 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans . . . . .	28 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29 Self-employed health insurance deduction . . . . .	29 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30 Penalty on early withdrawal of savings . . . . .	30 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/> - - - - -			
Last name <input checked="" type="radio"/> . . . . .	31a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32 IRA deduction . . . . .	32 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
33 Student loan interest deduction . . . . .	33 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34 Tuition and fees . . . . .	34 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
35 Domestic production activities deduction. . . . .	35 <input type="radio"/>	<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 <b>Total.</b> 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 . . . . .            | <b>\$187,203</b> |
| Head of household . . . . .                                  | <b>\$280,808</b> |
| Married/RDP filing jointly or qualifying widow(er) . . . . . | <b>\$374,411</b> |
- 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. . . . .               | <b>\$4,236</b> |
| Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . | <b>\$8,472</b> |
- Transfer the amount on line 44 to Form 540, line 18 . . . . .**  **44**

This space reserved for 2D barcode