

# California RDP Adjustments Worksheet — 2017 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return \_\_\_\_\_

SSN or ITIN \_\_\_\_\_

### Part I Income Adjustment Worksheet

#### Section A – Income

	A	B	C	D
Taxpayer One (taxable amounts from your original federal return)	Taxpayer Two (taxable amounts from your original federal return)	Adjustments	Adjusted Federal Amounts (using the same rules applicable to spouses)	
<b>7</b> Wages, salaries, tips, etc. .... <b>7</b>				
<b>8</b> Taxable interest. <b>(b)</b> TP1 _____				
<b>(b)</b> TP2 _____ <b>(a)</b>				
<b>9</b> Ordinary dividends. <b>(b)</b> TP1 _____				
<b>(b)</b> TP2 _____ <b>(a)</b>				
<b>10</b> Taxable refunds, credits, offsets of state and local income taxes ..... <b>10</b>				
<b>11</b> Alimony received ..... <b>11</b>				
<b>12</b> Business income or (loss) ..... <b>12</b>				
<b>13</b> Capital gain or (loss) ..... <b>13</b>				
<b>14</b> Other gains or (losses) ..... <b>14</b>				
<b>15</b> IRA distributions.				
<b>(a)</b> TP1 _____				
<b>(a)</b> TP2 _____ <b>(b)</b>				
<b>16</b> Pensions and annuities.				
<b>(a)</b> TP1 _____				
<b>(a)</b> TP2 _____ <b>(b)</b>				
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. .... <b>17</b>				
<b>18</b> Farm income or (loss) ..... <b>18</b>				
<b>19</b> Unemployment compensation ..... <b>19</b>				
<b>20</b> Social security benefits.				
<b>(a)</b> TP1 _____				
<b>(a)</b> TP2 _____ <b>(b)</b>				
<b>21</b> Other income ..... <b>21</b>				
<b>22 Total.</b> Combine line 7 through line 21 in column D.				
Go to Section B ..... <b>22</b>				

#### Section B – Adjustments to Income

<b>23</b> Educator expenses ..... <b>23</b>				
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials ..... <b>24</b>				
<b>25</b> Health savings account deduction ..... <b>25</b>				
<b>26</b> Moving expenses ..... <b>26</b>				
<b>27</b> Deductible part of self-employment tax ..... <b>27</b>				
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans ..... <b>28</b>				
<b>29</b> Self-employed health insurance deduction ..... <b>29</b>				
<b>30</b> Penalty on early withdrawal of savings ..... <b>30</b>				
<b>31</b> Alimony paid ..... <b>31</b>				
<b>32</b> IRA deduction ..... <b>32</b>				
<b>33</b> Student loan interest deduction ..... <b>33</b>				
<b>34</b> Reserved ..... <b>34</b>				
<b>35</b> Domestic production activities deduction ..... <b>35</b>				
<b>36</b> Add line 23 through line 35 in column D ..... <b>36</b>				
<b>37 Total.</b> Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540 or 540NR (Long and Short), line 13 ..... <b>37</b>				

### 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.