

2018 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 from federal Form 1040

Section B – Additional Income from federal Schedule 1 (Form 1040)

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses

1 Medical and dental expenses <input checked="" type="radio"/>	1			
2 Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4			

Taxes You Paid

5a State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	<input checked="" type="radio"/>		
5b State and local real estate taxes <input checked="" type="radio"/>	5b			
5c State and local personal property taxes <input checked="" type="radio"/>	5c			
5d Add lines 5a through 5c <input checked="" type="radio"/>	5d			
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B <input checked="" type="radio"/> Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>		
7 Add lines 5e and 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Interest You Paid

8a Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c Points not reported to you on Form 1098 <input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d Mortgage insurance premiums <input checked="" type="radio"/>	8d			
8e Add lines 8a through 8d <input checked="" type="radio"/>	8e			<input checked="" type="radio"/>
9 Investment interest <input checked="" type="radio"/>	9	<input checked="" type="radio"/>		<input checked="" type="radio"/>
10 Add lines 8e and 9 <input checked="" type="radio"/>	10	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Gifts to Charity

11 Gifts by cash or check <input checked="" type="radio"/>	11	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12 Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>		<input checked="" type="radio"/>
13 Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>		<input checked="" type="radio"/>
14 Add lines 11 through 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="radio"/>	15	<input checked="" type="radio"/>		<input checked="" type="radio"/>
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Other Itemized Deductions

16 Other—from list in federal instructions <input checked="" type="radio"/>	16	<input checked="" type="radio"/>		<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	<input checked="" type="radio"/>		<input checked="" type="radio"/>

18 Total Adjustments to Federal Itemized Deductions. Combine line 17 column A less column B plus column C **18**

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. **19**

20 Tax preparation fees. **20**

21 Other expenses - investment, safe deposit box, etc. List type **21**

22 Add lines 19 through 21. **22**

23 Enter amount from federal Form 1040, line 7

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. **24**

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. **25**

26 Total Itemized Deductions. Add line 18 and line 25. **26**

27 Other adjustments. See instructions. Specify. **27**

28 Combine line 26 and line 27. **28**

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
Single or married/RDP filing separately **\$194,504**
Head of household **\$291,760**
Married/RDP filing jointly or qualifying widow(er) **\$389,013**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. **29**

30 Enter the larger of the amount on line 29 or your standard deduction listed below
Single or married/RDP filing separately. See instructions. **\$4,401**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$8,802**

Transfer the amount on line 30 to Form 540, line 18. **30**

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