2018 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.								
	es(s) as shown on tax return			SSN	or ITI	N		
						-	_	
Par	t I Income Adjustment Schedule	Λ	Federal Amounts	 }	В	Subtractions		Additions
	ion A – Income from federal Form 1040	H	 (taxable amounts your federal tax r 	from eturn)	D	See instructions	'	See instructions
1	Wages, salaries, tips, etc. See instructions before making an entry in column B or C \dots 1	•	$\overline{)}$		\odot		0	
2	Taxable interest (a) •2(b)				•		0	
3	Ordinary dividends. See instructions. (a)				•		•	
4	IRAs, pensions, and annuities. See instructions. (a) •	_			\odot		<u> </u>	
5	Social security benefits. (a) (a) (b)				•			
	ion B – Additional Income from federal Schedule 1 (Form 1040)		<i>y</i>					
	` '		9		•			
10	Taxable refunds, credits, or offsets of state and local income taxes						•	
11	Alimony received		_					
12	Business income or (loss)	_					<u> </u>	
13	Capital gain or (loss). See instructions				•		0	
14	Other gains or (losses)		•		•		•	
	Reserved							
16a	Reserved						_	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc		<u>•</u>		<u> </u>			
18	Farm income or (loss)	-			<u>•</u>		<u> </u>	
19	Unemployment compensation	•	<u>) </u>		•			
20a	Reserved							
21	Other income.			-	a 🖭	1	_ a _	
	a California lottery winningse NOL from FTB 3805Z,			- (b 🧿		_ b _	
	b Disaster loss deduction from FTB 3805V 3806, 3807, or 3809 21)		C		_ c 🥑	
	c Federal NOL f Other (describe):			【	d 🕑	ı	_ d _	
	(federal Schedule 1 (Form 1040), line 21)				e 💿	ı	е	
	d NOL deduction from FTB 3805V			(f 🖲	ı	f (
22	Total. Combine line 1 through line 21 in column A. Add line 1 through line 21f in							
	column B and column C. Go to Section C	•			ledow		\odot	
04	Control Additional Control Control Control (Control Control Co	I						
	ion C – Adjustments to Income from federal Schedule 1 (Form 1040)	Ta						
23	Educator expenses	<u> </u>)		<u> </u>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials)		lacksquare		•	
٥.	· ·	-			\odot			
25	Health savings account deduction							
26	Moving expenses. Attach federal Form 3903. See instructions							
27	Deductible part of self-employment tax							
28	Self-employed SEP, SIMPLE, and qualified plans							
29	Self-employed health insurance deduction							
30	Penalty on early withdrawal of savings	9)					
31a	Alimony paid. (b) Recipient's: SSN •							
	Last name ●31a	(
32	IRA deduction						Ť	
33	Student loan interest deduction						0	
34	Tuition and fees	-	•					
35	Reserved							
	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C.							
36	See instructions)		•			
	00	۲	<i>'</i>					
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions				ledot		lacksquare	
		_						

Pai	t II Adjustments to Federal Itemized Deductions	A Federal Amounts (from federal Schedule A	B Subtractions See instructions	C Additions See instructions
Chec	k the box if you did NOT itemize for federal but will itemize for California	(Form 1040))		
	ical and Dental Expenses			
1	Medical and dental expenses			
2	Enter amount from federal Form 1040, line 7			
3	Multiply line 2 by 7.5% (0.075)			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	lacktriangle		
Taxe	es You Paid			
5a	State and local income tax or general sales taxes	•	ledot	
	State and local real estate taxes	lacktriangle		
	State and local personal property taxes			
5d	Add lines 5a through 5c	lacktriangle		
	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	_	_	
	Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e	lacktriangle	•	•
6	Other taxes. List type 6	•	•	
7	Add lines 5e and 6	•	lacktriangle	•
Inte	rest You Paid			
8a	Home mortgage interest and points reported to you on Form 1098	lacktriangle		•
8b	Home mortgage interest not reported to you on Form 1098	lacktriangle		•
8c	Points not reported to you on Form 1098	•		•
8d	Mortgage insurance premiums8d			
8e	Add lines 8a through 8d	lacktriangle		•
9	Investment interest	_	\odot	•
10	Add lines 8e and 9	_	•	•
Gifts	s to Charity	,		
11	Gifts by cash or check	•	O	•
12	Other than by cash or check	lacktriangle	•	•
13	Carryover from prior year	lacktriangle	•	•
14	Add lines 11 through 13	lacktriangle	•	•
Cas	ualty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal			
	Form 4684. See instructions	lacktriangle	\odot	•
Othe	r Itemized Deductions	'		
16	Other—from list in federal instructions	•	•	•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	•	•	•

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					
20	Tax preparation fees					
21	Other expenses - investment, safe deposit box, etc. List type 21					
22	Add lines 19 through 21					
23	Enter amount from federal Form 1040, line 7					
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0					
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					
	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					
	Transfer the amount on line 30 to Form 540, line 18	. ● 30				

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