

2025 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A — Income from federal Form 1040 or 1040-SR				
1	a Total amount from federal Form(s) W-2, box 1. See instructions	1a <input type="radio"/>	1a <input type="radio"/>	1a <input type="radio"/>
	b Household employee wages not reported on federal Form(s) W-2	1b <input type="radio"/>	1b <input type="radio"/>	1b <input type="radio"/>
	c Tip income not reported on line 1a	1c <input type="radio"/>	1c <input type="radio"/>	1c <input type="radio"/>
	d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions	1d <input type="radio"/>	1d <input type="radio"/>	1d <input type="radio"/>
	e Taxable dependent care benefits from federal Form 2441, line 26	1e <input type="radio"/>	1e <input type="radio"/>	1e <input type="radio"/>
	f Employer-provided adoption benefits from federal Form 8839, line 31	1f <input type="radio"/>	1f <input type="radio"/>	1f <input type="radio"/>
	g Wages from federal Form 8919, line 6	1g <input type="radio"/>	1g <input type="radio"/>	1g <input type="radio"/>
	h Other earned income. See instr. Enter type & amount. <input type="radio"/>	1h <input type="radio"/>	1h <input type="radio"/>	1h <input type="radio"/>
	i Nontaxable combat pay election. See instructions	1i <input type="radio"/>		1i <input type="radio"/>
	z Add line 1a through line 1i	1z <input type="radio"/>	1z <input type="radio"/>	1z <input type="radio"/>
2	Taxable interest. a <input type="radio"/>	2b <input type="radio"/>	2b <input type="radio"/>	2b <input type="radio"/>
3	Ordinary dividends. See instructions. a <input type="radio"/>	3b <input type="radio"/>	3b <input type="radio"/>	3b <input type="radio"/>
4	IRA distributions. See instructions. a <input type="radio"/>	4b <input type="radio"/>	4b <input type="radio"/>	4b <input type="radio"/>
5	Pensions and annuities. See instructions. a <input type="radio"/>	5b <input type="radio"/>	5b <input type="radio"/>	5b <input type="radio"/>
6	Social security benefits. a <input type="radio"/>	6b <input type="radio"/>	6b <input type="radio"/>	
7	a Capital gain or (loss). See instructions	7a <input type="radio"/>	7a <input type="radio"/>	7a <input type="radio"/>
Section B — Additional Income from federal Schedule 1 (Form 1040)				
1	Taxable refunds, credits, or offsets of state and local income taxes	1 <input type="radio"/>	1 <input type="radio"/>	
2	a Alimony received. b Date of original divorce or separation agreement. See instr. <input type="radio"/>	2a <input type="radio"/>		2a <input type="radio"/>
3	Business income or (loss). See instructions	3 <input type="radio"/>	3 <input type="radio"/>	3 <input type="radio"/>
4	Other gains or (losses)	4 <input type="radio"/>	4 <input type="radio"/>	4 <input type="radio"/>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5 <input type="radio"/>	5 <input type="radio"/>	5 <input type="radio"/>
6	Farm income or (loss)	6 <input type="radio"/>	6 <input type="radio"/>	6 <input type="radio"/>
7	Unemployment compensation	7 <input type="radio"/>	7 <input type="radio"/>	

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss.....8a	(<input type="radio"/>)		(<input type="radio"/>)
b Gambling.....8b	(<input type="radio"/>)	(<input type="radio"/>)	
c Cancellation of debt.....8c	(<input type="radio"/>)	(<input type="radio"/>)	(<input type="radio"/>)
d Foreign earned income exclusion from federal Form 2555	(<input type="radio"/>)		(<input type="radio"/>)
e Income from federal Form 8853	(<input type="radio"/>)		(<input type="radio"/>)
f Income from federal Form 8889.....8f	(<input type="radio"/>)	(<input type="radio"/>)	
g Alaska Permanent Fund dividends.....8g	(<input type="radio"/>)		
h Jury duty pay.....8h	(<input type="radio"/>)		
i Prizes and awards	(<input type="radio"/>)		
j Activity not engaged in for profit income	(<input type="radio"/>)		
k Stock options.....8k	(<input type="radio"/>)		(<input type="radio"/>)
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property ..8l	(<input type="radio"/>)		
m Olympic and Paralympic medals and USOC prize money.....8m	(<input type="radio"/>)		
n IRC Section 951(a) inclusion.....8n	(<input type="radio"/>)	(<input type="radio"/>)	
o IRC Section 951A(a) inclusion.....8o	(<input type="radio"/>)	(<input type="radio"/>)	
p IRC Section 461(l) excess business loss adjustment 8p	(<input type="radio"/>)	(<input type="radio"/>)	(<input type="radio"/>)
q Taxable distributions from an ABLE account ..8q	(<input type="radio"/>)		
r Scholarship and fellowship grants not reported on federal Form(s) W-2	(<input type="radio"/>)		
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d..8s	(<input type="radio"/>) ()	
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	(<input type="radio"/>)		
u Wages earned while incarcerated.....8u	(<input type="radio"/>)		
v Digital assets received as ordinary income not reported elsewhere.....8v	(<input type="radio"/>)	(<input type="radio"/>)	(<input type="radio"/>)
z Other income. List type and amount. 8z	(<input type="radio"/>)	(<input type="radio"/>)	(<input type="radio"/>)

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add line 8a through line 8z 9a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b1 Disaster loss deduction from form FTB 3805V. . 9b1		<input checked="" type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input checked="" type="radio"/>	
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input checked="" type="radio"/>	
10 Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

11 Educator expenses 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Health savings account deduction 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. 16	<input checked="" type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
18 Penalty on early withdrawal of savings 18	<input checked="" type="radio"/>		
19 a Alimony paid. 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Recipient's: SSN <input checked="" type="radio"/> _____			
Last Name <input checked="" type="radio"/> _____			
c Date of original divorce or separation agreement. See instr. <input checked="" type="radio"/> _____			
20 IRA deduction 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Student loan interest deduction. 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>
22 Reserved for future use..... 22			
23 Archer MSA deduction. 23	<input checked="" type="radio"/>		

Section C – Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:			
a Jury duty pay	<input checked="" type="radio"/> 24a		
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	<input checked="" type="radio"/> 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	<input checked="" type="radio"/> 24c	<input checked="" type="radio"/>	
d Reforestation amortization and expenses.....	<input checked="" type="radio"/> 24d	<input checked="" type="radio"/>	
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	<input checked="" type="radio"/> 24e		
f Contributions to IRC Section 501(c)(18)(D) pension plans	<input checked="" type="radio"/> 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans	<input checked="" type="radio"/> 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	<input checked="" type="radio"/> 24h		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	<input checked="" type="radio"/> 24i		
j Housing deduction from federal Form 2555	<input checked="" type="radio"/> 24j		
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041).....	<input checked="" type="radio"/> 24k		
z Other adjustments. List type and amount.			
<input checked="" type="radio"/> 24z		<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z	<input checked="" type="radio"/> 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized DeductionsCheck 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 See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11b. <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			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. <input checked="" type="radio"/> 5a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
b State and local real estate taxes 5b	<input checked="" type="radio"/>		
c State and local personal property taxes 5c	<input checked="" type="radio"/>		
d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
e Enter the smaller of line 5d or \$40,000 (\$20,000 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			
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
d Reserved for future use 8d			
e Add line 8a through line 8c. 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check.....	11 <input type="radio"/>	11 <input type="radio"/>	11 <input type="radio"/>
12 Other than by cash or check.....	12 <input type="radio"/>	12 <input type="radio"/>	12 <input type="radio"/>
13 Carryover from prior year.....	13 <input type="radio"/>	13 <input type="radio"/>	13 <input type="radio"/>
14 Add line 11 through line 13	14 <input type="radio"/>	14 <input type="radio"/>	14 <input type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15 <input type="radio"/>	15 <input type="radio"/>	15 <input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions.....	16 <input type="radio"/>	16 <input type="radio"/>	16 <input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.....	17 <input type="radio"/>	17 <input type="radio"/>	17 <input type="radio"/>
18 Total. Combine line 17 column A less column B plus column C		18 <input type="radio"/>	

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 <input type="radio"/>	19 <input type="radio"/>
20 Tax preparation fees.....	20 <input type="radio"/>	20 <input type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type.....	21 <input type="radio"/>	21 <input type="radio"/>
22 Add line 19 through line 21	22 <input type="radio"/>	22 <input type="radio"/>
23 Enter amount from federal Form 1040 or 1040-SR, line 11b	23 <input type="radio"/>	23 <input type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.....	24 <input type="radio"/>	24 <input type="radio"/>
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.....	25 <input type="radio"/>	25 <input type="radio"/>
26 Total Itemized Deductions. Add line 18 and line 25	26 <input type="radio"/>	26 <input type="radio"/>
27 Other adjustments. See instructions. Specify. <input type="radio"/>	27 <input type="radio"/>	27 <input type="radio"/>
28 Combine line 26 and line 27	28 <input type="radio"/>	28 <input type="radio"/>

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	\$252,203
Head of household	\$378,310
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$504,411

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 shown below:

Single or married/RDP filing separately. See instructions	\$5,706
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$11,412

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

30