

California RDP Adjustments Worksheet —

2025 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Worksheet**Section A – Income from federal Form 1040** (See instructions.)

	A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
1 a Total amount from federal Form(s) W-2, box 1 1a				
b Household employee wages not reported on federal Form(s) W-2. 1b				
c Tip income not reported on line 1a 1c				
d Medicaid waiver payments not reported on federal Form(s) W-2 1d				
e Taxable dependent care benefits from federal Form 2441, line 26 1e				
f Employer-provided adoption benefits from federal Form 8839, line 31 1f				
g Wages from federal Form 8919, line 6. 1g				
h Other earned income 1h				
i Nontaxable combat pay election 1i				
z Add line 1a through line 1h 1z				
2 Taxable interest. a TP1 2b a TP2				
3 Ordinary dividends. a TP1 3b a TP2				
4 IRA distributions. a TP1 4b a TP2				
5 Pensions and annuities. a TP1 5b a TP2				
6 Social security benefits. a TP1 6b a TP2				
7 a Capital gain or (loss) 7a				

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

1 Taxable refunds, credits, or offsets of state and local income taxes. 1				
2 a Alimony received. 2a				
3 Business income or (loss). 3				
4 Other gains or (losses). 4				
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5				
6 Farm income or (loss). 6				
7 Unemployment compensation. 7				
8 Other income:				
a Federal net operating loss 8a	()	()		()
b Gambling 8b				
c Cancellation of debt 8c				
d Foreign earned income exclusion from federal Form 2555 . 8d	()	()		()
e Income from federal Form 8853 8e				
f Income from federal Form 8889 8f				
g Alaska Permanent Fund dividends 8g				
h Jury duty pay 8h				
i Prizes and awards 8i				
j Activity not engaged in for profit income 8j				
k Stock options. 8k				
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				
m Olympic and Paralympic medals and USOC prize money. . 8m				
n IRC Section 951(a) inclusion 8n				
o IRC Section 951A(a) inclusion 8o				
p IRC Section 461(l) excess business loss adjustment . . . 8p				

Section B – Additional Income from federal Schedule 1 (Form 1040) (continued)		A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
q	Taxable distributions from an ABLE account 8q				
r	Scholarship and fellowship grants not reported on federal Form(s) W-2. 8r				
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. 8s	()	()		()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t				
u	Wages earned while incarcerated. 8u				
v	Digital assets received as ordinary income not reported elsewhere 8v				
z	Other income. 8z				
9 a	Total other income. Add line 8a through line 8z. 9a				
10	Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column D. 10				

Section C – Adjustments to Income from federal Schedule 1 (Form 1040) (See instructions.)					
11	Educator expenses 11				
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12				
13	Health savings account deduction. 13				
14	Moving expenses. 14				
15	Deductible part of self-employment tax 15				
16	Self-employed SEP, SIMPLE, and qualified plans 16				
17	Self-employed health insurance deduction. 17				
18	Penalty on early withdrawal of savings 18				
19 a	Alimony paid. 19a				
20	IRA deduction 20				
21	Student loan interest deduction 21				
22	Reserved for future use 22				
23	Archer MSA deduction 23				
24	Other adjustments:				
a	Jury duty pay 24a				
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . 24b				
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. 24c				
d	Reforestation amortization and expenses 24d				
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e				
f	Contributions to IRC Section 501(c)(18)(D) pension plans. . 24f				
g	Contributions by certain chaplains to IRC Section 403(b) plans. 24g				
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 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. 24i				
j	Housing deduction from federal Form 2555 24j				
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k				
z	Other adjustments. 24z				
25	Total other adjustments. Add line 24a through line 24z . . . 25				
26	Add line 11 through line 23 and line 25 in column D 26				
27	Total. Subtract line 26 from line 10 in column D. Enter the amount here and on Form 540 or 540NR, line 13. 27				

Part II Adjustments to Federal Itemized Deductions

Federal itemized deductions. Complete a federal Schedule A (Form 1040), Itemized Deductions, for each taxpayer. Combine the line items for both taxpayers to arrive at the amounts for Column A of Schedule CA (540), Part II or Schedule CA (540NR), Part III.