TAXABLE YEAR

SCHEDULE

2011 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income

			A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7			
8	Taxable interest (b) _____	8(a)			
9	Ordinary dividends. See instructions. (b) _____	9(a)			
10	Taxable refunds, credits, offsets of state and local income taxes	10			
11	Alimony received	11			
12	Business income or (loss)	12			
13	Capital gain or (loss). See instructions	13			
14	Other gains or (losses)	14			
15	IRA distributions. See instructions. (a) _____	15(b)			
16	Pensions and annuities. See instructions. (a) _____	16(b)			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17			
18	Farm income or (loss)	18			
19	Unemployment compensation	19			
20	Social security benefits (a) _____	20(b)			
21	Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809 f Other (describe): _____	21		a b c d e f	a b c d e f
22	**Total.** Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B.	22			

Section B – Adjustments to Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials	24			
25	Health savings account deduction	25			
26	Moving expenses	26			
27	Deductible part of self-employment tax	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid. (b) Recipient's: SSN ___ ___ ___ – ___ ___ – ___ ___ ___ ___ Last name _____	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees	34			
35	Domestic production activities deduction	35			
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions	36			
37	**Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions	37			

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28	38	
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes **only**). See instructions	39	
40	Subtract line 39 from line 38	40	
41	Other adjustments including California lottery losses. See instructions. Specify _____	41	
42	Combine line 40 and line 41	42	
43	**Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**		
	Single or married/RDP filing separately **$166,565**		
	Head of household **$249,852**		
	Married/RDP filing jointly or qualifying widow(er) **$333,134**		
	No. Transfer the amount on line 42 to line 43.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	43	
44	**Enter the larger of the amount on line 43 or your standard deduction listed below**		
	Single or married/RDP filing separately **$3,769**		
	Married/RDP filing jointly, head of household, or qualifying widow(er) **$7,538**		
	Transfer the amount on line 44 to Form 540, line 18	44	