

**deductions, and has made all necessary adjustments, on line 41 of the Schedule CA (540).**

### **Line 43**

#### **CA Itemized Deductions**

Is the amount on Form 540, line 13, more than the amount shown below for your client's filing status? Income amounts in excess of amounts listed on Schedule CA (540), line 43, and are outside the scope of the VITA program. If income is below this amount, transfer the amount of California itemized deductions from line 42 to line 43.

Single or married/RDP filing separately, \$182,459

Married filing jointly/RDP or qualifying widow(er), \$364,923

Head of household, \$273,692

### **Line 44**

#### **Larger of Standard Deduction or Itemized Deduction**

Single or Married/RDP filing separately, \$4,129

Married/RDP filing jointly, head of household, or qualify widow(er), \$8,258

Enter the larger of the standard or itemized deductions on line 44 and transfer to Form 540, line 18.

**Next, the software will calculate and paper filers turn their attention to:**

### **Line 19 Taxable Income**

Line 19 includes the California adjusted gross income minus the standard or itemized deduction amount. This is your client's taxable income.

### **Line 31**

#### **Tax**

Determine your client's tax by using the tax table in your client's booklet or in the Tax Table section of this manual. For more information about tax, refer to the General Information section.

### **Tax Rate Schedule**

Taxpayers with taxable income, line 19, of \$100,000 or more must use the Tax Rate Schedule to compute the amount of tax due. The tax rate schedule is beyond the scope of the VITA/TCE volunteer program. The tax software correctly calculates taxable income in excess of \$100,000.