

# California RDP Adjustments Worksheet — 2014 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

### Part I Income Adjustment Worksheet

#### Section A – Income

	A	B	C	D
	Taxpayer One (taxable amounts from your original federal return)	Taxpayer Two (taxable amounts from your original federal return)	Adjustments	Adjusted Federal Amounts (using the same rules applicable to spouses)
7 Wages, salaries, tips, etc . . . . .	7			
8 Taxable interest. (b) TP1 _____				
(b) TP2 _____ . . . . . (a)				
9 Ordinary dividends. (b) TP1 _____				
(b) TP2 _____ . . . . . (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) . . . . .	13			
14 Other gains or (losses) . . . . .	14			
15 IRA distributions.				
(a) TP1 _____				
(a) TP2 _____ . . . . . (b)				
16 Pensions and annuities.				
(a) TP1 _____				
(a) TP2 _____ . . . . . (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) TP1 _____				
(a) TP2 _____ . . . . . (b)				
21 Other income . . . . .	21			
22 <b>Total.</b> Combine line 7 through line 21 in column D. 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			
31 Alimony paid . . . . .	31			
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 35 in column D . . . . .	36			
37 <b>Total.</b> Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540 or 540NR (Long and Short), line 13. . . . .	37			

#### Part II Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Add the amounts on each taxpayer's federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28. Enter the amount here and on line 38, Schedule CA (540) . . . . . 38

**Note:** Apply the 7.5% limitation rule to your federal adjusted gross income to arrive at the amount for line 4. Apply the 2% limitation rule to your adjusted gross income to arrive at the amount for line 27. There are other itemized deductions that are also subject to the 2% limitation rule and some itemized deductions are subject to an overall limitation rule. Get federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.