

California RDP Adjustments Worksheet — 2015 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Worksheet		A	B	C	D
Section A – Income		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	Total. 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	Total. 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.