

Part II Adjustments to Federal Itemized Deductions

- 38 Federal itemized deductions. Enter the amount from 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 \$169,730
 - Head of household \$254,599
 - Married/RDP filing jointly or qualifying widow(er) \$339,464

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 \$3,841
 - Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,682

Transfer the amount on line 44 to Form 540, line 18 | 44