

# 2015 California Adjustments – Residents

## CA (540)

**Important:** Attach this schedule behind Form 540, Side 5 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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) . . . . . 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) . . . . . 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes . . . . . 10	<input type="radio"/>	<input type="radio"/>	
11 Alimony received . . . . . 11	<input type="radio"/>		<input type="radio"/>
12 Business income or (loss) . . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions . . . . . 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) . . . . . 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) . . . . . 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) . . . . . 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation . . . . . 19	<input type="radio"/>	<input type="radio"/>	
20 Social security benefits (a) <input checked="" type="radio"/> . . . . . 20(b)	<input type="radio"/>	<input type="radio"/>	
21 Other income.			
a California lottery winnings		a <input type="radio"/>	a
b Disaster loss deduction from FTB 3805V		b <input type="radio"/>	b
c Federal NOL (Form 1040, line 21)		c <input type="radio"/>	c <input checked="" type="radio"/>
d NOL deduction from FTB 3805V		d <input type="radio"/>	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e <input type="radio"/>	e
f Other (describe):		f <input type="radio"/>	f <input type="radio"/>
22 <b>Total.</b> 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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

#### Section B – Adjustments to Income

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

**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 . . . . . **\$178,706**  
Head of household . . . . . **\$268,063**  
Married/RDP filing jointly or qualifying widow(er) . . . . . **\$357,417**
- No.** Transfer the amount on line 42 to line 43. . . . .  **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. See instructions. . . . . **\$4,044**  
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **\$8,088**
- Transfer the amount on line 44 to Form 540, line 18 . . . . .**  **44**

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