

2018 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 1-5: Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; IRAs, pensions, and annuities; Social security benefits.

Section B – Additional Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 10-22: Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); Reserved; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Reserved; Other income (California lottery winnings, Disaster loss deduction, Federal NOL, NOL deduction, NOL from FTB 3805Z, 3806, 3807, or 3809, Other); Total.

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 23-37: Educator expenses; Certain business expenses of reservists, performing artists, and fee-basis government officials; Health savings account deduction; Moving expenses; Deductible part of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; IRA deduction; Student loan interest deduction; Reserved; Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C; Total.

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses

1	Medical and dental expenses	<input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040, line 7	<input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>	4			

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	5a	<input checked="" type="radio"/>		
5b	State and local real estate taxes	<input checked="" type="radio"/>	5b			
5c	State and local personal property taxes	<input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c	<input checked="" type="radio"/>	5d			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type	<input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7	Add lines 5e and 6	<input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c	Points not reported to you on Form 1098	<input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d	Reserved		8d			
8e	Add lines 8a through 8c	<input checked="" type="radio"/>	8e			<input checked="" type="radio"/>
9	Investment interest	<input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add lines 8e and 9	<input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check	<input checked="" type="radio"/>	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year	<input checked="" type="radio"/>	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add lines 11 through 13	<input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	<input checked="" type="radio"/>	15	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>	16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

18 **Total Adjustments to Federal Itemized Deductions.** Combine line 17 column A less column B plus column C 18

Job Expenses and Certain Miscellaneous Deductions

- 19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. 19
- 20 Tax preparation fees. 20
- 21 Other expenses - investment, safe deposit box, etc. List type 21
- 22 Add lines 19 through 21. 22
- 23 Enter amount from federal Form 1040, line 7
- 24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24
- 25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25
- 26 **Total Itemized Deductions.** Add line 18 and line 25. 26
- 27 Other adjustments. See instructions. Specify. 27
- 28 Combine line 26 and line 27. 28
- 29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
 - Single or married/RDP filing separately \$194,504
 - Head of household \$291,760
 - Married/RDP filing jointly or qualifying widow(er) \$389,013

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. 29
- 30 **Enter the larger of the amount on line 29 or your standard deduction listed below**
 - Single or married/RDP filing separately. See instructions. \$4,401
 - Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802

Transfer the amount on line 30 to Form 540, line 18. 30

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