TAXABLE YEAR **2018**

California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return | SSN or ITIN

Part I Income Adjustment Worksheet	A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
Section A – Income from federal Form 1040				
1 Wages, salaries, tips, etc **1**				
2 Taxable interest. **(a)** TP1_____				
(a) TP2_____ . . . . . **(b)**				
3 Ordinary dividends. **(a)** TP1_____				
(a) TP2_____ . . . . . **(b)**				
4 IRAs, pensions, and annuities. **(a)** TP1_____				
(a) TP2_____ . . . . . **(b)**				
5 Social security benefits. **(a)** TP1_____				
(a) TP2_____ . . . . . **(b)**				
Section B - Additional Income from federal Schedule 1 (Form 1040)				
10 Taxable refunds, credits, or 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 Reserved. **15**				
16 Reserved. **16**				
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. **17**				
18 Farm income or (loss) **18**				
19 Unemployment compensation **19**				
20 Reserved. **20**				
21 Other income **21**				
22 Total. Combine line 1 through line 21 in column D. Go to Section C **22**				
Section C – Adjustments to Income from federal Schedule 1 (Form 1040)				
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 Reserved. **34**				
35 Reserved. **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

Federal itemized deductions. Complete a federal Schedule A (Form 1040), Itemized Deductions, for each taxpayer. Combine the line items for both taxpayers to arrive at the amounts for Column A of the Schedule CA (540), Part II.