

# 2020 California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

**Part I Income Adjustment Worksheet**

**Section A – Income** from federal Form 1040

	<b>A</b> Taxpayer One (taxable amounts from your original federal return)	<b>B</b> Taxpayer Two (taxable amounts from your original federal return)	<b>C</b> Adjustments	<b>D</b> Adjusted Federal Amounts (using the same rules applicable to spouses)
<b>1</b> Wages, salaries, tips, etc. . . . .	<b>1</b>			
<b>2</b> Taxable interest. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>3</b> Ordinary dividends. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>4</b> IRA distributions. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>5</b> Pensions and annuities. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>6</b> Social security benefits. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>7</b> Capital gain or (loss). . . . .	<b>7</b>			

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

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>			
<b>2a</b> Alimony received. . . . .	<b>2a</b>			
<b>3</b> Business income or (loss). . . . .	<b>3</b>			
<b>4</b> Other gains or (losses) . . . . .	<b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	<b>5</b>			
<b>6</b> Farm income or (loss). . . . .	<b>6</b>			
<b>7</b> Unemployment compensation . . . . .	<b>7</b>			
<b>8</b> Other income . . . . .	<b>8</b>			
<b>9 Total.</b> Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column D. Go to Section C .	<b>9</b>			

**Section C – Adjustments to Income**

from federal Schedule 1 (Form 1040)

<b>10</b> Educator expenses . . . . .	<b>10</b>			
<b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . .	<b>11</b>			
<b>12</b> Health savings account deduction. . . . .	<b>12</b>			
<b>13</b> Moving expenses. . . . .	<b>13</b>			
<b>14</b> Deductible part of self-employment tax. . . . .	<b>14</b>			
<b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>			
<b>16</b> Self-employed health insurance deduction . . . . .	<b>16</b>			
<b>17</b> Penalty on early withdrawal of savings . . . . .	<b>17</b>			
<b>18a</b> Alimony paid . . . . .	<b>18a</b>			
<b>19</b> IRA deduction . . . . .	<b>19</b>			
<b>20</b> Student loan interest deduction . . . . .	<b>20</b>			
<b>21</b> Tuition and fees. . . . .	<b>21</b>			
<b>22</b> Add line 10 through line 21 in column D. See instructions. . .	<b>22</b>			
<b>23 Total.</b> Subtract line 22 from line 9 in column D. Enter the amount here and on Form 540 or 540NR, line 13. . . . .	<b>23</b>			

**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.