2025 California Adjustments — Residents CA (540)

Important: Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

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

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR	**A** Federal Amounts (taxable amounts from your federal tax return)	**B** Subtractions See instructions	**C** Additions See instructions
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a			
b Household employee wages not reported on federal Form(s) W-2 . . . . 1b			
c Tip income not reported on line 1a 1c			
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d			
e Taxable dependent care benefits from federal Form 2441, line 26 . . . . 1e			
f Employer-provided adoption benefits from federal Form 8839, line 31 . . . . 1f			
g Wages from federal Form 8919, line 6. . . . . . . 1g			
h Other earned income. See instr. Enter type & amount. ______ 1h			
i Nontaxable combat pay election. See instructions. 1i			
z Add line 1a through line 1i. 1z			
2 Taxable interest. a ______ 2b			
3 Ordinary dividends. See instructions. a ______ 3b			
4 IRA distributions. See instructions. . a ______ 4b			
5 Pensions and annuities. See instructions. . . . . a ______ 5b			
6 Social security benefits. . . . . a ______ 6b			
7 a Capital gain or (loss). See instructions 7a			
Section B – Additional Income from federal Schedule 1 (Form 1040)			
1 Taxable refunds, credits, or offsets of state and local income taxes 1			
2 a Alimony received. b Date of original divorce or separation agreement. See instr. ______ 2a			
3 Business income or (loss). See instructions. 3			
4 Other gains or (losses) 4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5			
6 Farm income or (loss) 6			
7 Unemployment compensation 7			

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
8 Other income:			
a Federal net operating loss 8a	( )		
b Gambling 8b			
c Cancellation of debt 8c			
d Foreign earned income exclusion from federal Form 2555 . . . . 8d	( )		
e Income from federal Form 8853 . . . . 8e			
f Income from federal Form 8889 . . . . 8f			
g Alaska Permanent Fund dividends 8g			
h Jury duty pay 8h			
i Prizes and awards 8i			
j Activity not engaged in for profit income 8j			
k Stock options 8k			
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . 8l			
m Olympic and Paralympic medals and USOC prize money 8m			
n IRC Section 951(a) inclusion 8n			
o IRC Section 951A(a) inclusion 8o			
p IRC Section 461(l) excess business loss adjustment 8p			
q Taxable distributions from an ABLE account . . 8q			
r Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . 8r			
s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . 8s	( )		
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t			
u Wages earned while incarcerated 8u			
v Digital assets received as ordinary income not reported elsewhere 8v			
z Other income. List type and amount. 8z			

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
9 a Total other income. Add line 8a through line 8z 9a			
b1 Disaster loss deduction from form FTB 3805V. . 9b1			
b2 NOL deduction from form FTB 3805V 9b2			
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . 9b3			
10 **Total.** Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. 10			

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

	A	B	C
11 Educator expenses 11			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12			
13 Health savings account deduction 13			
14 Moving expenses. Attach form FTB 3913. See instructions 14			
15 Deductible part of self-employment tax. See instructions. 15			
16 Self-employed SEP, SIMPLE, and qualified plans. .16			
17 Self-employed health insurance deduction. See instructions. 17			
18 Penalty on early withdrawal of savings 18			
19 a Alimony paid. 19a			
b Recipient's: SSN ______ Last Name ______ c Date of original divorce or separation agreement. See instr. ______			
20 IRA deduction 20			
21 Student loan interest deduction. 21			
22 Reserved for future use 22			
23 Archer MSA deduction. 23			

Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
24 Other adjustments:				
a Jury duty pay	**24a**			
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	**24b**			
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	**24c**			
d Reforestation amortization and expenses	**24d**			
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	**24e**			
f Contributions to IRC Section 501(c)(18)(D) pension plans	**24f**			
g Contributions by certain chaplains to IRC Section 403(b) plans	**24g**			
h Attorney fees and court costs for actions involving certain unlawful discrimination claims	**24h**			
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	**24i**			
j Housing deduction from federal Form 2555	**24j**			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	**24k**			
z Other adjustments. List type and amount.	**24z**			
25 Total other adjustments. Add line 24a through line 24z	**25**			
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions	**26**			
27 **Total.** Subtract line 26 from line 10 in columns A, B, and C. See instructions	**27**			

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 See instructions.			
1 Medical and dental expenses . . . . ________ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11b. ________ 2			
3 Multiply line 2 by 7.5% (0.075) . . . . ________ 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4			
Taxes You Paid			
5 a State and local income tax or general sales taxes. . 5a			
b State and local real estate taxes 5b			
c State and local personal property taxes 5c			
d Add line 5a through line 5c. 5d			
e Enter the smaller of line 5d or $40,000 ($20,000 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 5e			
6 Other taxes. List type ________ 6			
7 Add line 5e and line 6 7			
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 1098 . . . . 8a			
b Home mortgage interest not reported to you on federal Form 1098 . . . . 8b			
c Points not reported to you on federal Form 1098 . . 8c			
d Reserved for future use 8d			
e Add line 8a through line 8c. 8e			
9 Investment interest. 9			
10 Add line 8e and line 9 10			

Part II Adjustments to Federal Itemized Deductions Continued	**A** Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Gifts to Charity			
11 Gifts by cash or check **11**			
12 Other than by cash or check **12**			
13 Carryover from prior year **13**			
14 Add line 11 through line 13 . . . . . **14**			
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . **15**			
Other Itemized Deductions			
16 Other—from list in federal instructions. **16**			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17**			

18 **Total.** 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 line 19 through line 21 . . . . . **22** ______

23 Enter amount from federal Form 1040 or 1040-SR, line 11b . . . . . ______

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 **$252,203**
Head of household **$378,310**
Married/RDP filing jointly or qualifying surviving spouse/RDP **$504,411**

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 shown below:**

Single or married/RDP filing separately. See instructions **$5,706**
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . **$11,412**

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