

2019 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 from federal Form 1040 or 1040-SR

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows include Wages, salaries, tips, etc. (250,000), Taxable interest, Ordinary dividends, IRA distributions, Social security benefits, Capital gain or (loss).

Section B — Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows include Taxable refunds, credits, or offsets of state and local income taxes, Alimony received, Business income or (loss) (182,000), Other gains or (losses), Rental real estate, royalties, partnerships, S corporations, trusts, etc., Farm income or (loss), Unemployment compensation, Other income (California lottery winnings, NOL from FTB 3805Z, 3806, 3807, or 3809, Other (describe), Student loan discharged due to closure of a for-profit school), Total (182,000).

Section C — Adjustments to Income from federal Schedule 1 (Form 1040 or 1040-SR)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows include 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 (10,366), Self-employed SEP, SIMPLE, and qualified plans, Self-employed health insurance deduction (8,400), Penalty on early withdrawal of savings, Alimony paid, IRA deduction, Student loan interest deduction, Tuition and fees, Total (163,234).

**Part II Adjustments to Federal Itemized Deductions**

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

<b>A Federal Amounts</b> <small>(from federal Schedule A Form 1040 or 1040-SR)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
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**Medical and Dental Expenses** See instructions.

1 Medical and dental expenses <input checked="" type="radio"/>	8,400	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/>	163,234	2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	12,243	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	0	4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Taxes You Paid**

5a State and local income tax or general sales taxes <input checked="" type="radio"/>	10,000	5a	<input checked="" type="radio"/>	10,000	
5b State and local real estate taxes <input checked="" type="radio"/>		5b	<input checked="" type="radio"/>		
5c State and local personal property taxes <input checked="" type="radio"/>		5c	<input checked="" type="radio"/>		
5d Add lines 5a through 5c <input checked="" type="radio"/>		5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A <input checked="" type="radio"/> Enter the amount from line 5a, column B in line 5e, column B <input checked="" type="radio"/> Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	10,000	5e	<input checked="" type="radio"/>	10,000	<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"/>	10,000	7	<input checked="" type="radio"/>	10,000	<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"/>		<input checked="" type="radio"/>
8c Points not reported to you on Form 1098 <input checked="" type="radio"/>		8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d Mortgage insurance premiums <input checked="" type="radio"/>		8d	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8e Add lines 8a through 8d <input checked="" type="radio"/>		8e	<input checked="" type="radio"/>		<input checked="" type="radio"/>
9 Investment interest <input checked="" type="radio"/>		9	<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"/>

**Gifts to Charity**

11 Gifts by cash or check <input checked="" type="radio"/>	1,000	11	<input checked="" type="radio"/>		
12 Other than by cash or check <input checked="" type="radio"/>		12	<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"/>
14 Add lines 11 through 13 <input checked="" type="radio"/>	1,000	14	<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"/>		
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**Other Itemized Deductions**

16 Other—from list in federal instructions <input checked="" type="radio"/>		16	<input checked="" type="radio"/>		
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	11,000	17	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>

18 <b>Total.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>		18	<input checked="" type="radio"/>	1,000	
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**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 or 1040-SR, line 8b  \_\_\_\_\_

**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 . . . . . **\$200,534**  
 Head of household . . . . . **\$300,805**  
 Married/RDP filing jointly or qualifying widow(er) . . . . . **\$401,072**

**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. . . . . **\$4,537**  
 Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . **\$9,074**

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

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