

2012 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule

Section A – Income

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C		
8	Taxable interest (b) _____ 8(a)		
9	Ordinary dividends. See instructions. (b) _____ 9(a)		
10	Taxable refunds, credits, offsets of state and local income taxes		
11	Alimony received		
12	Business income or (loss)		
13	Capital gain or (loss). See instructions		
14	Other gains or (losses)		
15	IRA distributions. See instructions. (a) _____ 15(b)		
16	Pensions and annuities. See instructions. (a) _____ 16(b)		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
18	Farm income or (loss)		
19	Unemployment compensation		
20	Social security benefits (a) _____ 20(b)		
21	Other income.		
	a California lottery winnings		a
	b Disaster loss carryover from FTB 3805V		b
	c Federal NOL (Form 1040, line 21)		c
	d NOL carryover from FTB 3805V		d
	e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e
	f Other (describe): _____		f
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21 in column B and column C. Go to Section B.		

Section B – Adjustments to Income

23	Educator expenses		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials		
25	Health savings account deduction		
26	Moving expenses		
27	Deductible part of self-employment tax		
28	Self-employed SEP, SIMPLE, and qualified plans		
29	Self-employed health insurance deduction		
30	Penalty on early withdrawal of savings		
31a	Alimony paid. (b) Recipient's: SSN _____ - _____ - _____		
	Last name _____ 31a		
32	IRA deduction		
33	Student loan interest deduction		
34	Tuition and fees		
35	Domestic production activities deduction		
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions		
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions		

Part II Adjustments to Federal Itemized Deductions

- 38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 | 38 _____
- 39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign income taxes **only**). See instructions. | 39 _____
- 40 Subtract line 39 from line 38 | 40 _____
- 41 Other adjustments including California lottery losses. See instructions. Specify _____ | 41 _____
- 42 Combine line 40 and line 41 | 42 _____
- 43 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
 - Single or married/RDP filing separately \$169,730
 - Head of household \$254,599
 - Married/RDP filing jointly or qualifying widow(er) \$339,464

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 | 43
- 44 **Enter the larger of the amount on line 43 or your standard deduction listed below**
 - Single or married/RDP filing separately \$3,841
 - Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,682

Transfer the amount on line 44 to Form 540, line 18 | 44