2015 California Adjustments — Residents

CA (540)

Imp	ortant: Attach this schedule behind Form 540, Side 5 as a supporting Californ	nia schedule.		
Name	(s) as shown on tax return	;	SSN or ITIN	
	t I Income Adjustment Schedule	A (taxable amounts fr	om B Subtractions See instructions	C Additions See instructions
Sect	ion A – Income	your federal tax return	n) = ==================================	
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C \dots 7	•	•	•
8	Taxable interest (b)8(a)	•	•	•
9	Ordinary dividends. See instructions. (b) $___$	•	•	•
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 $\hdots 13$		•	•
14	Other gains or (losses)		•	•
15	IRA distributions. See instructions. (a)15(b)	_	•	•
16	Pensions and annuities. See instructions. (a)	_	•	•
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 <u>o</u>	a
	a California lottery winnings e NOL from FTB 3805D, 3805Z,		b <u>•</u>	b
	b Disaster loss deduction from FTB 3805V 3806, 3807, or 3809 21	<u> </u>	_{ c	C O
	c Federal NOL (Form 1040, line 21) f Other (describe):		d <u>•</u>	d
	d NOL deduction from FTB 3805V		l € <u> </u>	f •
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in		1 0	
22			•	•
	Column B and Column G. do to Section B.		_ <u> </u>	
Sect	ion B – Adjustments to Income			
			•	
	Educator expenses			
24	Certain business expenses of reservists, performing artists, and fee-basis			•
25	government officials		•	
25 26	Moving expenses	_		
27	Deductible part of self-employment tax	_		
28	Self-employed SEP, SIMPLE, and qualified plans			
	Self-employed health insurance deduction			
		$\overline{\bullet}$		
	Alimony paid. (b) Recipient's: SSN •			
• • •	7on, para (4) (100 promoti 5511 C			
	Last name • 31a	•		•
32	IRA deduction. 32			
33	Student loan interest deduction			•
34	Tuition and fees		•	
35		•	•	
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C.			
	See instructions	•	\odot	ledow
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	•	•	\odot

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		
40	Subtract line 39 from line 38		
41	Other adjustments including California lottery losses. See instructions. Specify • 41		
42	Combine line 40 and line 41		
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\$178,706 Head of household\$268,063 Married/RDP filing jointly or qualifying widow(er)\$357,417		
	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		
44	Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately. See instructions		
	Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,088		
	Transfer the amount on line 44 to Form 540, line 18		

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