

2015 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

Part I Income Adjustment Schedule		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income				
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Taxable interest (b) 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Ordinary dividends. See instructions. (b) 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10	Taxable refunds, credits, offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	
11	Alimony received 11	<input type="radio"/>		<input type="radio"/>
12	Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14	Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	IRA distributions. See instructions. (a) 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16	Pensions and annuities. See instructions. (a) 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18	Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19	Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	
20	Social security benefits (a) <input checked="" type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>	
21	Other income. <div style="display: flex; justify-content: space-between;"> <div> a California lottery winnings b Disaster loss deduction from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL deduction from FTB 3805V </div> <div> e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809 f Other (describe): <input checked="" type="radio"/> </div> </div>	<input type="radio"/> <div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div> a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/> </div> </div>	a <input type="radio"/> b <input type="radio"/> c <input checked="" type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input checked="" type="radio"/>	
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B – Adjustments to Income

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

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	<input checked="" type="radio"/>	38	<input type="text"/>
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	<input checked="" type="radio"/>	39	<input type="text"/>
40	Subtract line 39 from line 38	<input checked="" type="radio"/>	40	<input type="text"/>
41	Other adjustments including California lottery losses. See instructions. Specify <input type="text"/>	<input checked="" type="radio"/>	41	<input type="text"/>
42	Combine line 40 and line 41	<input checked="" type="radio"/>	42	<input type="text"/>
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	<input checked="" type="radio"/>	43	<input type="text"/>
44	Enter the larger of the amount on line 43 or your standard deduction listed below			
	Single or married/RDP filing separately. See instructions.			\$4,044
	Married/RDP filing jointly, head of household, or qualifying widow(er)			\$8,088
	Transfer the amount on line 44 to Form 540, line 18	<input checked="" type="radio"/>	44	<input type="text"/>

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