

**2021 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**A Federal Amounts**  
(taxable amounts from your federal tax return)**B Subtractions**  
See instructions**C Additions**  
See instructions**1** Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . . . **1**☐☐☐**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** Capital gain or (loss). See instructions. . . . . **7**☐☐☐**Section B — Additional Income** from federal Schedule 1 (Form 1040)**1** Taxable refunds, credits, or offsets of state and local income taxes . . . . . **1**☐☐**2a** Alimony received. See instructions. . . . . **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**☐☐**8** Other income:  
**a** Federal net operating loss. . . . . **8a**☐☐**b** Gambling income. . . . . **8b**☐☐**c** Cancellation of debt . . . . . **8c**☐☐**d** Foreign earned income exclusion from federal Form 2555 . . . . . **8d**☐☐**e** Taxable Health Savings Account distribution . . . . . **8e**☐☐**f** Alaska Permanent Fund dividends . . . . . **8f**☐**g** Jury duty pay. . . . . **8g**☐**h** Prizes and awards . . . . . **8h**☐

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
i Activity not engaged in for profit income . . . . . 8i	<input type="radio"/>		
j Stock options . . . . . 8j	<input type="radio"/>		
k 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 . . . 8k	<input type="radio"/>		
l Olympic and Paralympic medals and USOC prize money . . . . . 8l	<input type="radio"/>		
m IRC Section 951(a) inclusion . . . . . 8m	<input type="radio"/>	<input type="radio"/>	
n IRC Section 951A(a) inclusion. . . . . 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>
p Taxable distributions from an ABLE account . . 8p	<input type="radio"/>		
z Other income. List type and amount.  <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V . 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V . . . . . 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . 9b3		<input type="radio"/>	
b4 Student loan discharged due to closure of a for-profit school. . . . . 9b4	<input type="radio"/>	<input type="radio"/>	
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a, and line 9b4 in column A (as applicable). Add Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 in column B and column C (as applicable). See instructions. . . . . 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

11 Educator expenses . . . . . 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction . . . . . 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions . . . . . 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. . . . . 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. . 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. . . . . 17	<input type="radio"/>	<input type="radio"/>	

Section C – Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>18</b> Penalty on early withdrawal of savings. . . . . <b>18</b>	<input type="radio"/>		
<b>19 a</b> Alimony paid. . . . . <b>19a</b>	<input type="radio"/>		<input type="radio"/>
<b>b</b> Recipient's: SSN <input type="radio"/> _____ Last Name <input type="radio"/> _____			
<b>20</b> IRA deduction. . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input type="radio"/>		<input type="radio"/>
<b>22</b> Reserved for future use . . . . . <b>22</b>			
<b>23</b> Archer MSA deduction . . . . . <b>23</b>	<input type="radio"/>		
<b>24</b> Other adjustments:			
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input type="radio"/>		
<b>b</b> Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . . <b>24c</b>	<input type="radio"/>	<input type="radio"/>	
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input type="radio"/>	<input type="radio"/>	
<b>e</b> Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . . <b>24e</b>	<input type="radio"/>		
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input type="radio"/>		
<b>i</b> 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. . . . . <b>24i</b>	<input type="radio"/>	<input type="radio"/>	
<b>j</b> Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input type="radio"/>	<input type="radio"/>	
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input type="radio"/>	<input type="radio"/>	
<b>z</b> Other adjustments. List type and amount. <input type="radio"/> _____ <b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b> Total other adjustments. Add lines 24a through 24z . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## 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> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . <input checked="" type="radio"/> <b>4</b>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>b</b> State and local real estate taxes . . . . <b>.5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . <b>.5d</b> <input checked="" type="radio"/>			
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 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 . . . . <b>.5e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b> Other taxes. List type <input checked="" type="radio"/> <b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . <b>7</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . <b>.8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Mortgage insurance premiums . . . . <b>.8d</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>e</b> Add line 8a through line 8d . . . . <b>.8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

**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 11 . . . . . ☐ \_\_\_\_\_

**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 . . . . .	<b>\$212,288</b>
Head of household . . . . .	<b>\$318,437</b>
Married/RDP filing jointly or qualifying widow(er) . . . . .	<b>\$424,581</b>

**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 . . . . .	<b>\$4,803</b>
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . .	<b>\$9,606</b>

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