

2020 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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B – Additional Income from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2a Alimony received. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Other income.			
a California lottery winnings		a <input type="radio"/>	<input type="radio"/>
b Disaster loss deduction from FTB 3805V		b <input type="radio"/>	<input type="radio"/>
c Federal NOL (federal Schedule 1 (Form 1040), line 8)		c <input type="radio"/>	<input type="radio"/>
d NOL deduction from FTB 3805V		d <input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805Z, 3807, or 3809		e <input type="radio"/>	<input type="radio"/>
f Other (describe): <input type="radio"/> _____		f <input type="radio"/>	<input type="radio"/>
g Student loan discharged due to closure of a for-profit school		g <input type="radio"/>	<input type="radio"/>
9 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 7, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

10 Educator expenses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Moving expenses. Attach federal Form 3903. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Recipient's: SSN <input type="radio"/> _____ – _____ – _____ Last name <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 IRA deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<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

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses See instructions.

1	Medical and dental expenses	<input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	<input checked="" type="radio"/>	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"/>	5a	<input checked="" type="radio"/>		
5b	State and local real estate taxes	<input checked="" type="radio"/>	5b			
5c	State and local personal property taxes	<input checked="" type="radio"/>	5c			
5d	Add line 5a through line 5c	<input checked="" type="radio"/>	5d			
5e	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	<input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	<input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6	<input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098	<input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098	<input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098	<input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d	Mortgage insurance premiums	<input checked="" type="radio"/>	8d	<input checked="" type="radio"/>		
8e	Add line 8a through line 8d	<input checked="" type="radio"/>	8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest	<input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9	<input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	11	<input checked="" type="radio"/>		<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 line 11 through line 13	<input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<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"/>		<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"/>		<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

18	Total. Combine line 17 column A less column B plus column C	<input checked="" type="radio"/>	18			<input type="text"/>
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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 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 **\$203,341**
Head of household **\$305,016**
Married/RDP filing jointly or qualifying widow(er) **\$406,687**
- 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. **\$4,601**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,202**
- Transfer the amount on line 30 to Form 540, line 18.** 30

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