

2011 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	7		
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	10		
11 Alimony received	11		
12 Business income or (loss)	12		
13 Capital gain or (loss). See instructions	13		
14 Other gains or (losses)	14		
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.	17		
18 Farm income or (loss)	18		
19 Unemployment compensation	19		
20 Social security benefits (a)	20(b)		
21 Other income.			
a California lottery winnings		<div style="font-size: 3em; vertical-align: middle;">}</div>	a
b Disaster loss carryover from FTB 3805V	21		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 21f in column B and column C. Go to Section B.	22		

Section B – Adjustments to Income

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

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), line 29	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	\$166,565	
	Head of household	\$249,852	
	Married/RDP filing jointly or qualifying widow(er)	\$333,134	
	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	<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	\$3,769	
	Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,538	
	Transfer the amount on line 44 to Form 540, line 18	44	<input type="text"/>