

TAXABLE YEAR

SCHEDULE

2012 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 (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
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		a	a
b Disaster loss carryover from FTB 3805V		b	b
c Federal NOL (Form 1040, line 21)		c	c
d NOL carryover from FTB 3805V		d	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e	e
f Other (describe):		f	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 - - - - - 31a			
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), 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. **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 **\$169,730**
 - Head of household **\$254,599**
 - Married/RDP filing jointly or qualifying widow(er) **\$339,464**

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**
- 44 **Enter the larger of the amount on line 43 or your standard deduction listed below**
 - Single or married/RDP filing separately **\$3,841**
 - Married/RDP filing jointly, head of household, or qualifying widow(er) **\$7,682**

Transfer the amount on line 44 to Form 540, line 18 **44**