

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	