

2003 California Adjustments — Residents

CA (540)

Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule

Section A — Income

Table with columns A (Federal Amounts), B (Subtractions), and C (Additions). Rows include Wages, salaries, tips, etc. (7), Taxable interest income (8), Ordinary dividends (9), Taxable refunds (10), Alimony received (11), Business income (12), Capital gain (13), Other gains (14), Total IRA distributions (15), Total pensions (16), Rental real estate (17), Farm income (18), Unemployment compensation (19), Social security benefits (20), and Other income (21). Total line 22.

Section B — Adjustments to Income

Table with columns A, B, and C. Rows include Educator expense (23), IRA deduction (24), Student loan interest deduction (25), Tuition and fees deduction (26), Moving expenses (27), One-half of self-employment tax (28), Self-employed health insurance deduction (29), Self-employed SEP, SIMPLE, and qualified plans (30), Penalty on early withdrawal of savings (31), Alimony paid (32a), and Total (34).

Part II Adjustments to Federal Itemized Deductions

Table with rows 35-41. Row 35: Federal itemized deductions. Row 36: Enter total of federal Schedule A. Row 37: Subtract line 36 from line 35. Row 38: Other adjustments including California lottery losses. Row 39: Combine line 37 and line 38. Row 40: Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? Row 41: Enter the larger of the amount on line 40 or your standard deduction listed below.