

California RDP Adjustments Worksheet — 2024 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Worksheet

Section A – Income from federal Form 1040 (See instructions.)

| | A | B | C | D |
|--|--|--|-------------|---|
| | Taxpayer One (taxable amounts from your original federal return) | Taxpayer Two (taxable amounts from your original federal return) | Adjustments | Adjusted Federal Amounts (using the same rules applicable to spouses) |
| 1 a Total amount from federal Form(s) W-2, box 1 1a | | | | |
| b Household employee wages not reported on federal Form(s) W-2. 1b | | | | |
| c Tip income not reported on line 1a 1c | | | | |
| d Medicaid waiver payments not reported on federal Form(s) W-2 1d | | | | |
| e Taxable dependent care benefits from federal Form 2441, line 26 1e | | | | |
| f Employer-provided adoption benefits from federal Form 8839, line 29. 1f | | | | |
| g Wages from federal Form 8919, line 6. 1g | | | | |
| h Other earned income 1h | | | | |
| i Nontaxable combat pay election 1i | | | | |
| z Add line 1a through line 1h 1z | | | | |
| 2 Taxable interest. a TP1 _____ 2b a TP2 _____ | | | | |
| 3 Ordinary dividends. a TP1 _____ 3b a TP2 _____ | | | | |
| 4 IRA distributions. a TP1 _____ 4b a TP2 _____ | | | | |
| 5 Pensions and annuities. a TP1 _____ 5b a TP2 _____ | | | | |
| 6 Social security benefits. a TP1 _____ 6b a TP2 _____ | | | | |
| 7 Capital gain or (loss). 7 | | | | |

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

| | | | | |
|---|-----|-----|--|-----|
| 1 Taxable refunds, credits, or offsets of state and local income taxes. 1 | | | | |
| 2 a Alimony received. 2a | | | | |
| 3 Business income or (loss). 3 | | | | |
| 4 Other gains or (losses). 4 | | | | |
| 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5 | | | | |
| 6 Farm income or (loss). 6 | | | | |
| 7 Unemployment compensation. 7 | | | | |
| 8 Other income: | | | | |
| a Federal net operating loss 8a | () | () | | () |
| b Gambling 8b | | | | |
| c Cancellation of debt. 8c | | | | |
| d Foreign earned income exclusion from federal Form 2555 . 8d | () | () | | () |
| e Income from federal Form 8853 8e | | | | |
| f Income from federal Form 8889 8f | | | | |
| g Alaska Permanent Fund dividends 8g | | | | |
| h Jury duty pay. 8h | | | | |
| i Prizes and awards 8i | | | | |
| j Activity not engaged in for profit income. 8j | | | | |
| k Stock options. 8k | | | | |
| l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. 8l | | | | |
| m Olympic and Paralympic medals and USOC prize money. . 8m | | | | |
| n IRC Section 951(a) inclusion 8n | | | | |
| o IRC Section 951A(a) inclusion. 8o | | | | |
| p IRC Section 461(l) excess business loss adjustment . . . 8p | | | | |

| Section B – Additional Income from federal Schedule 1 (Form 1040) (continued) | | | | |
|---|---|---|--------------------|--|
| | A | B | C | D |
| | Taxpayer One (taxable amounts from your original federal return) | Taxpayer Two (taxable amounts from your original federal return) | Adjustments | Adjusted Federal Amounts (using the same rules applicable to spouses) |
| q Taxable distributions from an ABLE account 8q | | | | |
| r Scholarship and fellowship grants not reported on federal Form(s) W-2. 8r | | | | |
| s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. 8s | () | () | | () |
| t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t | | | | |
| u Wages earned while incarcerated. 8u | | | | |
| v Digital assets received as ordinary income not reported elsewhere 8v | | | | |
| z Other income 8z | | | | |
| 9 a Total other income. Add line 8a through line 8z. 9a | | | | |
| 10 Total. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column D. 10 | | | | |

| Section C – Adjustments to Income from federal Schedule 1 (Form 1040) (See instructions.) | | | | |
|---|----------|----------|----------|----------|
| | A | B | C | D |
| 11 Educator expenses 11 | | | | |
| 12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12 | | | | |
| 13 Health savings account deduction. 13 | | | | |
| 14 Moving expenses. 14 | | | | |
| 15 Deductible part of self-employment tax 15 | | | | |
| 16 Self-employed SEP, SIMPLE, and qualified plans 16 | | | | |
| 17 Self-employed health insurance deduction. 17 | | | | |
| 18 Penalty on early withdrawal of savings. 18 | | | | |
| 19 a Alimony paid. 19a | | | | |
| 20 IRA deduction 20 | | | | |
| 21 Student loan interest deduction 21 | | | | |
| 22 Reserved for future use 22 | | | | |
| 23 Archer MSA deduction 23 | | | | |
| 24 Other adjustments: | | | | |
| a Jury duty pay 24a | | | | |
| b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b | | | | |
| c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m. 24c | | | | |
| d Reforestation amortization and expenses 24d | | | | |
| e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e | | | | |
| f Contributions to IRC Section 501(c)(18)(D) pension plans. 24f | | | | |
| g Contributions by certain chaplains to IRC Section 403(b) plans. 24g | | | | |
| h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h | | | | |
| i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i | | | | |
| j Housing deduction from federal Form 2555 24j | | | | |
| k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k | | | | |
| z Other adjustments. 24z | | | | |
| 25 Total other adjustments. Add line 24a through line 24z 25 | | | | |
| 26 Add line 11 through line 23 and line 25 in column D 26 | | | | |
| 27 Total. Subtract line 26 from line 10 in column D. Enter the amount here and on Form 540 or 540NR, line 13. 27 | | | | |

Part II Adjustments to Federal Itemized Deductions

Federal itemized deductions. Complete a federal Schedule A (Form 1040), Itemized Deductions, for each taxpayer. Combine the line items for both taxpayers to arrive at the amounts for Column A of Schedule CA (540), Part II or Schedule CA (540NR), Part III.