

1993 California Adjustments — Residents

CA (540)

Important: Attach this schedule directly behind Form 540.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule See instructions.	A	B	C
	Federal Amounts	Adjustments: Subtractions Additions	
7 Wages, salaries, tips, etc.			
8a Taxable interest income			
8b Tax-exempt interest \$			
9 Dividend income			
10 State tax refund			
11 Alimony received			
12 Business income or (loss)			
13 Capital gain or (loss)			
14 Capital gain distributions (not reported on line 13)			
15 Other gains or (losses)			
16a IRA distribution \$			
16b Taxable amount			
17a Pensions & annuities \$			
17b Taxable amount			
18 Rents, royalties, partnerships, estates, trusts, etc.			
19 Farm income or (loss)			
20 Unemployment compensation			
21a Social security benefits \$			
21b Taxable amount			
22 Other income			
a California Lottery			
b Disaster loss carryover from FTB 3805V			
c Net Operating Loss (NOL) carryover from FTB 3805V			
d NOL from FTB 3805Z, FTB 3806 or other adjustment			
23 Total: combine line 7 through line 22 in column B and column C			

Part II Adjustments To Federal Itemized Deductions

33 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 8, 12, 16, 17, 18, 24 and 25 . . .	33	_____
34 State and local income taxes from federal Schedule A (Form 1040), line 5. See instructions	34	_____
35 Subtract line 34 from line 33.	35	_____
36 Other adjustments. See instructions. Specify _____	36	_____
37 Combine line 35 and line 36.	37	_____
38 California itemized deductions	38	_____

- If your federal adjusted gross income on Form 540, line 13 is not more than:
 - \$106,190 if single or married filing separate;
 - \$159,285 if head of household; or
 - \$212,380 if married filing joint or qualifying widow(er);
 transfer the amount on line 37 to line 38;
- If your federal adjusted gross income on Form 540, line 13 is more than the amount listed above for your filing status, complete the Itemized Deductions Worksheet in the instructions to figure the amount to enter on line 38.
- If your California itemized deductions on line 38 are larger than your standard deduction, enter your California itemized deductions on Form 540, line 18. Otherwise enter your standard deduction on Form 540, line 18.