

Part II Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Add the amounts on 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), line 7 (new motor vehicle 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 **\$162,186**
Head of household **\$243,283**
Married/RDP filing jointly or qualifying widow(er) **\$324,376**
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 **\$3,670**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$7,340**
Transfer the amount on line 44 to Form 540, line 18 **44**