

2D SPECIFICATIONS FOR SCHEDULE CA (540)

Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1a	Wages, Salaries, Tips, etc. – Federal Amounts	N	15	Special Characters: –	
13	1b	Wages, Salaries, Tips, etc. – Subtractions	N	15	Special Characters: –	
14	1c	Wages, Salaries, Tips, etc. – Additions	N	15	Special Characters: –	
15	2a	Taxable interest	N	15	Special Characters: –	
16	2ba	Taxable Interest – Federal Amounts	N	15	Special Characters: –	
17	2bb	Taxable Interest – Subtractions	N	15	Special Characters: –	
18	2bc	Taxable Interest – Additions	N	15	Special Characters: –	
19	3a	Ordinary dividends	N	15	Special Characters: –	
20	3ba	Ordinary Dividends – Federal Amounts	N	15	Special Characters: –	
21	3bb	Ordinary Dividends – Subtractions	N	15	Special Characters: –	
22	3bc	Ordinary Dividends – Additions	N	15	Special Characters: –	
23	4a	IRA distributions	AN	20	Special Characters: –	
24	4ba	IRA distributions – Federal Amounts	N	15	Special Characters: –	
25	4bb	IRA distributions – Subtractions	N	15	Special Characters: –	
26	4bc	IRA distributions – Additions	N	15	Special Characters: –	
27	4e	Pensions and annuities	N	15	Special Characters: –	
28	4da	Pensions and annuities – Federal Amounts	N	15	Special Characters: –	
29	4db	Pensions and annuities – Subtractions	N	15	Special Characters: –	
30	4dc	Pensions and annuities – Additions	N	15	Special Characters: –	
31	5a	Social security benefits	N	15	Special Characters: –	
32	5ba	Social security benefits – Federal Amounts	N	15	Special Characters: –	
33	5bb	Social security benefits – Subtractions	N	15	Special Characters: –	
34	5bc	Social security benefits – Additions	N	15	DO NOT USE	SHADED
35	6a	Capital Gain or (Loss) – Federal Amounts	N	15	Special Characters: –	
36	6b	Capital Gain or (Loss) – Subtractions	N	15	Special Characters: –	
37	6c	Capital Gain or (Loss) – Additions	N	15	Special Characters: –	
38	1a	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Federal Amounts	N	15	Special Characters: –	

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Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
39	1b	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Subtractions	N	15	Special Characters: –	
40	1c	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Additions	N	15	DO NOT USE	SHADED
41	2aa	Alimony Received – Federal Amounts	N	15	Special Characters: –	
42	2ab	Alimony Received – Subtractions	N	15	DO NOT USE	SHADED
43	2ac	Alimony Received – Additions	N	15	Special Characters: –	
44	3a	Business Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
45	3b	Business Income or (Loss) – Subtractions	N	15	Special Characters: –	
46	3c	Business Income or (Loss) – Additions	N	15	Special Characters: –	
47	4a	Other Gains or (Losses) – Federal Amounts	N	15	Special Characters: –	
48	4b	Other Gains or (Losses) – Subtractions	N	15	Special Characters: –	
49	4c	Other Gains or (Losses) – Additions	N	15	Special Characters: –	
50	5a	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Federal Amounts	N	15	Special Characters: –	
51	5b	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Subtractions	N	15	Special Characters: –	
52	5c	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Additions	N	15	Special Characters: –	
53	6a	Farm Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
54	6b	Farm Income or (Loss) – Subtractions	N	15	Special Characters: –	
55	6c	Farm Income or (Loss) – Additions	N	15	Special Characters: –	
56	7a	Unemployment Compensation – Federal Amounts	N	15	Special Characters: –	
57	7b	Unemployment Compensation – Subtractions	N	15	Special Characters: –	
58	7c	Unemployment Compensation – Additions	N	15	DO NOT USE	SHADED
59	8a	Other Income – Federal Amounts	N	15	Special Characters: –	
60	8ab	California Lottery Winnings – Subtractions	N	15	Special Characters: –	
61	8ac	California Lottery Winnings – Additions	N	15	DO NOT USE	SHADED
62	8bb	Disaster Loss deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
63	8bc	Disaster Loss deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
64	8cb	Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8) – Subtractions	N	15	DO NOT USE	SHADED
65	8cc	Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8) – Additions	N	15	Special Characters: –	
66	8db	NOL deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
67	8dc	NOL deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
68	8eb	NOL from FTB 3805Z, 3807, or 3809 – Subtractions	N	15	Special Characters: –	
69	8ec	NOL from FTB 3805Z, 3807, or 3809 – Additions	N	15	DO NOT USE	SHADED
70	8f	Other (Describe)	AN	100	Special Characters: –	
71	8fb	Other (Describe) – Subtractions	N	15	Special Characters: –	
72	8fc	Other (Describe) – Additions	N	15	Special Characters: –	

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73	8gb	Student loan discharged due to closure of a for-profit school – Subtractions	N	15	Special Characters: –	
74	8gc	Student loan discharged due to closure of a for-profit school – Additions	N	15	DO NOT USE	SHADED
75	9a	Total – Federal Amounts	N	15	Special Characters: –	
76	9b	Total – Subtractions	N	15	Special Characters: –	
77	9c	Total – Additions	N	15	Special Characters: –	
78	10a	Educator Expenses – Federal Amounts	N	15	Special Characters: –	
79	10b	Educator Expenses – Subtractions	N	15	Special Characters: –	
80	10c	Educator Expenses – Additions	N	15	DO NOT USE	SHADED
81	11a	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Federal Amounts	N	15	Special Characters: –	
82	11b	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Subtractions	N	15	Special Characters: –	
83	11c	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Additions	N	15	Special Characters: –	
84	12a	Health Savings Account Deduction – Federal Amounts	N	15	Special Characters: –	
85	12b	Health Savings Account Deduction – Subtractions	N	15	Special Characters: –	
86	12c	Health Savings Account Deduction – Additions	N	15	DO NOT USE	SHADED
87	13a	Moving Expenses – Federal Amounts	N	15	Special Characters: –	
88	13b	Moving Expenses – Subtractions	N	15	DO NOT USE	SHADED
89	13c	Moving Expenses – Additions	N	15	Special Characters: –	
90	14a	Deductible Part of Self-employment Tax – Federal Amounts	N	15	Special Characters: –	
91	14b	Deductible Part of Self-employment Tax – Subtractions	N	15	Special Characters: –	
92	14c	Deductible Part of Self-employment Tax – Additions	N	15	DO NOT USE	SHADED
93	15a	Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	N	15	Special Characters: –	
94	15b	Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	N	15	DO NOT USE	SHADED
95	15c	Self-employed, SEP, SIMPLE, and Qualified Plans – Additions	N	15	DO NOT USE	SHADED
96	16a	Self-employed Health Insurance Deduction – Federal Amounts	N	15	Special Characters: –	
97	16b	Self-employed Health Insurance Deduction – Subtractions	N	15	Special Characters: –	
98	16c	Self-employed Health Insurance Deduction – Additions	N	15	DO NOT USE	SHADED
99	17a	Penalty on Early Withdrawal of Savings – Federal Amounts	N	15	Special Characters: –	
100	17b	Penalty on Early Withdrawal of Savings – Subtractions	N	15	DO NOT USE	SHADED
101	17c	Penalty on Early Withdrawal of Savings – Additions	N	15	DO NOT USE	SHADED

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102	18b	Alimony Recipient – SSN	N	9		
103	18b	Alimony Recipient – Last Name	A	17		
104	18aa	Alimony Paid – Federal Amounts	N	15	Special Characters: –	
105	18ab	Alimony Paid – Subtractions	N	15	DO NOT USE	SHADED
106	18ac	Alimony Paid – Additions	N	15	Special Characters: –	
107	19a	IRA Deduction – Federal Amounts	N	15	Special Characters: –	
108	19b	IRA Deduction – Subtractions	N	15	DO NOT USE	SHADED
109	19c	IRA Deduction – Additions	N	15	DO NOT USE	SHADED
110	20a	Student Loan Interest Deduction – Federal Amounts	N	15	Special Characters: –	
111	20b	Student Loan Interest Deduction – Subtractions	N	15	DO NOT USE	SHADED
112	20c	Student Loan Interest Deduction – Additions	N	15	Special Characters: –	
113	21a	Tuition and fees – Federal Amounts	N	15	Special Characters: –	
114	21b	Tuition and fees – Subtractions	N	15	Special Characters: –	
115	21c	Tuition and fees – Additions	N	15	DO NOT USE	SHADED
116	22a	Add line 10 through line 18a and line 19 through line 21 in columns A,B and C – Federal Amounts	N	15	Special Characters: –	
117	22b	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Subtractions	N	15	Special Characters: –	
118	22c	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Additions	N	15	Special Characters: –	
119	23a	Total. Subtract line 22 from line 9 in columns A, B, and C – Federal Amounts	N	15	Special Characters: –	
120	23b	Total. Subtract line 22 from line 9 in columns A, B, and C – Subtractions	N	15	Special Characters: –	
121	23c	Total. Subtract line 22 from line 9 in columns A, B, and C – Additions	N	15	Special Characters: –	
122		END OF FILE	AN	5	*EOD*	

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Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-02	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Did NOT itemize for federal but will itemize for California	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
8	1	Medical and dental expenses "Write in"	N	15		
9	1a	Medical and dental expenses – Federal Amounts	N	15	DO NOT USE	SHADED
10	1b	Medical and dental expenses – Subtractions	N	15	DO NOT USE	SHADED
11	1c	Medical and dental expenses – Additions	N	15	DO NOT USE	SHADED
12	2	Enter amount from federal Form 1040 or 1040-SR, line 8b "Write in"	N	15		
13	2a	Enter amount from Form federal Form 1040 or 1040-SR, line 11 – Federal Amounts	N	15	DO NOT USE	SHADED
14	2b	Enter amount from Form federal Form 1040 or 1040-SR, line 11 – Subtractions	N	15	DO NOT USE	SHADED
15	2c	Enter amount from federal Form 1040 or 1040-SR, line 11 – Additions	N	15	DO NOT USE	SHADED
16	3	Multiply line 2 by 7.5% (0.075) "Write in"	N	15		
17	3a	Multiply line 2 by 7.5% (0.075) – Federal Amounts	N	15	DO NOT USE	SHADED
18	3b	Multiply line 2 by 7.5% (0.075) – Subtractions	N	15	DO NOT USE	SHADED
19	3c	Multiply line 2 by 7.5% (0.075) – Additions	N	15	DO NOT USE	SHADED
20	4a	Subtract line 3 from line 1 – Federal Amounts	N	15	Special Characters: –	
21	4b	Subtract line 3 from line 1 – Subtractions	N	15	DO NOT USE	SHADED
22	4c	Subtract line 3 from line 1 – Additions	N	15	Revised 04/03/2019 to allow entry in field, but will not be captured in 2D Barcode	
23	5aa	State and local income tax or general sales taxes – Federal Amounts	N	15	Special Characters: –	
24	5ab	State and local income tax or general sales taxes – Subtractions	N	15	Special Characters: –	
25	5ac	State and local income tax or general sales taxes – Additions	N	15	DO NOT USE	SHADED
26	5ba	State and local real estate taxes – Federal Amounts	N	15	Special Characters: –	
27	5bb	State and local real estate taxes – Subtractions	N	15	DO NOT USE	SHADED
28	5bc	State and local real estate taxes – Additions	N	15	DO NOT USE	SHADED

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Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
29	5ca	State and local personal property taxes – Federal Amounts	N	15	Special Characters: –	
30	5cb	State and local personal property taxes – Subtractions	N	15	DO NOT USE	SHADED
31	5cc	State and local personal property taxes – Additions	N	15	DO NOT USE	SHADED
32	5da	Add lines 5a through 5c – Federal Amounts	N	15	Special Characters: –	
33	5db	Add lines 5a through 5c - Subtractions	N	15	DO NOT USE	SHADED
34	5dc	Add lines 5a through 5c - Additions	N	15	DO NOT USE	SHADED
35	5ea	Enter the smaller of line 5d or \$10,000 – Federal Amounts	N	15	Special Characters: –	
36	5eb	Enter the smaller of line 5d or \$10,000 – Subtractions	N	15	Special Characters: –	
37	5ec	Enter the smaller of line 5d or \$10,000 – Additions	N	15	Special Characters: –	
38	6	Other taxes "Write in"	AN	20		
39	6a	Other taxes – Federal Amounts	N	15	Special Characters: –	
40	6b	Other taxes – Subtractions	N	15	Special Characters: –	
41	6c	Other taxes - Additions	N	15	Revised 03/21/2019 to allow entry in field, but will not be captured in 2D Barcode	
42	7a	Add lines 5e and 6 – Federal Amounts	N	15	Special Characters: –	
43	7b	Add lines 5e and 6 – Subtractions	N	15	Special Characters: –	
44	7c	Add lines 5e and 6 - Additions	N	15	Special Characters: –	
45	8aa	Home mortgage interest and points reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
46	8ab	Home mortgage interest and points reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
47	8ac	Home mortgage interest and points reported to you on Form 1098 - Additions	N	15	Special Characters: –	
48	8ba	Home mortgage interest not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
49	8bb	Home mortgage interest not reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
50	8bc	Home mortgage interest not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
51	8ca	Points not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
52	8cb	Points not reported to you on Form 1098 – Subtractions	N	15	DO NOT USE	SHADED
53	8cc	Points not reported to you on Form 1098 – Additions	N	15	Special Characters: –	
54	8da	Mortgage insurance premiums – Federal Amounts	N	15	Special Characters: –	
55	8db	Mortgage insurance premiums – Subtractions	N	15	Special Characters: –	
56	8dc	Mortgage insurance premiums – Additions	N	15	DO NOT USE	SHADED
57	8ea	Add lines 8a through 8d – Federal Amounts	N	15	Special Characters: –	
58	8eb	Add lines 8a through 8d – Subtractions	N	15	Special Characters: –	

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59	8ec	Add lines 8a through <u>8d</u> – Additions	N	15	Special Characters: –	
60	9a	Investment interest – Federal Amounts	N	15	Special Characters: –	
61	9b	Investment interest – Subtractions	N	15	Special Characters: –	
62	9c	Investment interest – Additions	N	15	Special Characters: –	
63	10a	Add lines 8e and <u>9</u> – Federal Amounts	N	15	Special Characters: –	
64	10b	Add lines 8e and <u>9</u> – Subtractions	N	15	Special Characters: –	
65	10c	Add lines 8e and <u>9</u> – Additions	N	15	Special Characters: –	
66	11a	Gifts by cash or check – Federal Amounts	N	15	Special Characters: –	
67	11b	Gifts by cash or check – Subtractions	N	15	Special Characters: –	
68	11c	Gifts by cash or check – Additions	N	15	Special Characters: –	
69	12a	Other than by cash or check – Federal Amounts	N	15	Special Characters: –	
70	12b	Other than by cash or check – Subtractions	N	15	Special Characters: –	
71	12c	Other than by cash or check – Additions	N	15	Special Characters: –	
72	13a	Carryover from prior year – Federal Amounts	N	15	Special Characters: –	
73	13b	Carryover from prior year – Subtractions	N	15	Special Characters: –	
74	13c	Carryover from prior year – Additions	N	15	Special Characters: –	
75	14a	Add lines 11 through <u>13</u> – Federal Amounts	N	15	Special Characters: –	
76	14b	Add lines 11 through <u>13</u> – Subtractions	N	15	Special Characters: –	
77	14c	Add lines 11 through <u>13</u> – Additions	N	15	Special Characters: –	
78	15a	Casualty or theft loss(es) – Federal Amounts	N	15	Special Characters: –	
79	15b	Casualty or theft loss(es) – Subtractions	N	15	Special Characters: –	
80	15c	Casualty or theft loss(es) – Additions	N	15	Special Characters: –	
81	16a	Other - Federal Amounts	N	15	Special Characters: –	
82	16b	Other – Subtractions	N	15	Special Characters: –	
83	16c	Other – Additions	N	15	Special Characters: –	
84	17a	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Federal Amounts	N	15	Special Characters: –	
85	17b	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Subtractions	N	15	Special Characters: –	
86	17c	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Additions	N	15	Special Characters: –	
87	18	Total Combine line 17 column A less column B plus column C	N	15	Special Characters: –	
88	19	Unreimbursed employee expenses	N	15	Special Characters: –	
89	20	Tax preparation fees	N	15	Special Characters: –	
90	21	Other expenses “Write in”	AN	20	Special Characters: –	
91	21	Other expenses	N	15	Special Characters: –	
92	22	Add lines 19 through <u>21</u>	N	15	Special Characters: –	
93	23	Enter amount from federal Form 1040 or 1040-SR, line 11	N	15	Special Characters: –	
94	24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	N	15	Special Characters: –	
95	25	Subtract line 24 from line 22	N	15	Special Characters: –	
96	26	Total Itemized Deductions. Add line 18 and line 25	N	15	Special Characters: –	

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97	27	Other adjustments "Write in"	AN	20	Special Characters: –	
98	27	Other adjustments	N	15	Special Characters: –	
99	28	Combine line 26 and line 27	N	15	Special Characters: –	
100	29	California Itemized Deductions	N	15	Special Characters: –	
101	30	Larger of California Itemized Deductions or Standard Deduction	N	15	Special Characters: –	
102		END OF FILE	AN	5	*EOD*	

Advance Draft
as of 12/30/20

Schedule CA (540) Substitute Mapped Form

TAXABLE YEAR

SCHEDULE

2020 California Adjustments – Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

7-10

SSN or ITIN

11

Part I Income Adjustment Schedule

Section A – Income from federal Form 1040 or 1040-SR

		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<input checked="" type="radio"/> 12	<input checked="" type="radio"/> 13	<input checked="" type="radio"/> 14
2	Taxable interest. a <input checked="" type="radio"/> 15	<input checked="" type="radio"/> 16	<input checked="" type="radio"/> 17	<input checked="" type="radio"/> 18
3	Ordinary dividends. See instructions. a <input checked="" type="radio"/> 19	<input checked="" type="radio"/> 20	<input checked="" type="radio"/> 21	<input checked="" type="radio"/> 22
4	IRA distributions. See instructions. a <input checked="" type="radio"/> 23	<input checked="" type="radio"/> 24	<input checked="" type="radio"/> 25	<input checked="" type="radio"/> 26
5	Pensions and annuities. See instructions. a <input checked="" type="radio"/> 27	<input checked="" type="radio"/> 28	<input checked="" type="radio"/> 29	<input checked="" type="radio"/> 30
6	Social security benefits. a <input checked="" type="radio"/> 31	<input checked="" type="radio"/> 32	<input checked="" type="radio"/> 33	<input checked="" type="radio"/> 34
7	Capital gain or (loss). See instructions.	<input checked="" type="radio"/> 35	<input checked="" type="radio"/> 36	<input checked="" type="radio"/> 37

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

1	Taxable refunds, credits, or offsets of state and local income taxes	<input checked="" type="radio"/> 38	<input checked="" type="radio"/> 39	<input checked="" type="radio"/> 40
2a	Alimony received. See instructions.	<input checked="" type="radio"/> 41	<input checked="" type="radio"/> 42	<input checked="" type="radio"/> 43
3	Business income or (loss). See instructions.	<input checked="" type="radio"/> 44	<input checked="" type="radio"/> 45	<input checked="" type="radio"/> 46
4	Other gains or (losses).	<input checked="" type="radio"/> 47	<input checked="" type="radio"/> 48	<input checked="" type="radio"/> 49
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<input checked="" type="radio"/> 50	<input checked="" type="radio"/> 51	<input checked="" type="radio"/> 52
6	Farm income or (loss)	<input checked="" type="radio"/> 53	<input checked="" type="radio"/> 54	<input checked="" type="radio"/> 55
7	Unemployment compensation	<input checked="" type="radio"/> 56	<input checked="" type="radio"/> 57	<input checked="" type="radio"/> 58
8	Other income.			
	a California lottery winnings	<input checked="" type="radio"/> 59	<input checked="" type="radio"/> 60	<input checked="" type="radio"/> 61
	b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/> 62	<input checked="" type="radio"/> 63
	c Federal NOL (federal Schedule 1 (Form 1040), line 8)		<input checked="" type="radio"/> 64	<input checked="" type="radio"/> 65
	d NOL deduction from FTB 3805V		<input checked="" type="radio"/> 66	<input checked="" type="radio"/> 67
	e NOL from FTB 3805Z, 3807, or 3809		<input checked="" type="radio"/> 68	<input checked="" type="radio"/> 69
	f Other (describe): <input checked="" type="radio"/> 70		<input checked="" type="radio"/> 71	<input checked="" type="radio"/> 72
	g Student loan discharged due to closure of a for-profit school		<input checked="" type="radio"/> 73	<input checked="" type="radio"/> 74
9	Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 7, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	<input checked="" type="radio"/> 75	<input checked="" type="radio"/> 76	<input checked="" type="radio"/> 77

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

10	Educator expenses	<input checked="" type="radio"/> 78	<input checked="" type="radio"/> 79	<input checked="" type="radio"/> 80
11	Certain business expenses of reservists, performing artists, and fee-basis government officials	<input checked="" type="radio"/> 81	<input checked="" type="radio"/> 82	<input checked="" type="radio"/> 83
12	Health savings account deduction	<input checked="" type="radio"/> 84	<input checked="" type="radio"/> 85	<input checked="" type="radio"/> 86
13	Moving expenses. Attach federal Form 3903. See instructions	<input checked="" type="radio"/> 87	<input checked="" type="radio"/> 88	<input checked="" type="radio"/> 89
14	Deductible part of self-employment tax. See instructions.	<input checked="" type="radio"/> 90	<input checked="" type="radio"/> 91	<input checked="" type="radio"/> 92
15	Self-employed SEP, SIMPLE, and qualified plans	<input checked="" type="radio"/> 93	<input checked="" type="radio"/> 94	<input checked="" type="radio"/> 95
16	Self-employed health insurance deduction. See instructions.	<input checked="" type="radio"/> 96	<input checked="" type="radio"/> 97	<input checked="" type="radio"/> 98
17	Penalty on early withdrawal of savings	<input checked="" type="radio"/> 99	<input checked="" type="radio"/> 100	<input checked="" type="radio"/> 101
18a	Alimony paid. b Recipient's: SSN <input checked="" type="radio"/> 102			
	Last name <input checked="" type="radio"/> 103	<input checked="" type="radio"/> 104	<input checked="" type="radio"/> 105	<input checked="" type="radio"/> 106
19	IRA deduction	<input checked="" type="radio"/> 107	<input checked="" type="radio"/> 108	<input checked="" type="radio"/> 109
20	Student loan interest deduction	<input checked="" type="radio"/> 110	<input checked="" type="radio"/> 111	<input checked="" type="radio"/> 112
21	Tuition and fees	<input checked="" type="radio"/> 113	<input checked="" type="radio"/> 114	<input checked="" type="radio"/> 115
22	Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 116	<input checked="" type="radio"/> 117	<input checked="" type="radio"/> 118
23	Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	<input checked="" type="radio"/> 119	<input checked="" type="radio"/> 120	<input checked="" type="radio"/> 121

Schedule CA (540) Substitute Mapped Form

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California **7**

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses See instructions.

1	Medical and dental expenses	<input checked="" type="radio"/>	8	1	<input checked="" type="radio"/>	9	<input type="radio"/>	10	<input type="radio"/>	11
2	Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/>	12	2	<input checked="" type="radio"/>	13	<input type="radio"/>	14	<input type="radio"/>	15
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	16	3	<input checked="" type="radio"/>	17	<input type="radio"/>	18	<input type="radio"/>	19
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>		4	<input checked="" type="radio"/>	20	<input type="radio"/>	21	<input checked="" type="radio"/>	22

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>		5a	<input checked="" type="radio"/>	23	<input checked="" type="radio"/>	24	<input type="radio"/>	25
5b	State and local real estate taxes	<input checked="" type="radio"/>		5b	<input checked="" type="radio"/>	26	<input type="radio"/>	27	<input type="radio"/>	28
5c	State and local personal property taxes	<input checked="" type="radio"/>		5c	<input checked="" type="radio"/>	29	<input type="radio"/>	30	<input type="radio"/>	31
5d	Add line 5a through line 5c	<input checked="" type="radio"/>		5d	<input checked="" type="radio"/>	32	<input type="radio"/>	33	<input type="radio"/>	34
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A	<input checked="" type="radio"/>			<input checked="" type="radio"/>		<input type="radio"/>		<input type="radio"/>	
	Enter the amount from line 5a, column B in line 5e, column B	<input checked="" type="radio"/>			<input checked="" type="radio"/>	35	<input checked="" type="radio"/>	36	<input checked="" type="radio"/>	37
	Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>		5e	<input checked="" type="radio"/>		<input type="radio"/>		<input type="radio"/>	
6	Other taxes. List type <input checked="" type="radio"/> 38	<input checked="" type="radio"/>		6	<input checked="" type="radio"/>	39	<input checked="" type="radio"/>	40	<input checked="" type="radio"/>	41
7	Add line 5e and line 6	<input checked="" type="radio"/>		7	<input checked="" type="radio"/>	42	<input checked="" type="radio"/>	43	<input checked="" type="radio"/>	44

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098	<input checked="" type="radio"/>		8a	<input checked="" type="radio"/>	45	<input type="radio"/>	46	<input checked="" type="radio"/>	47
8b	Home mortgage interest not reported to you on federal Form 1098	<input checked="" type="radio"/>		8b	<input checked="" type="radio"/>	48	<input type="radio"/>	49	<input checked="" type="radio"/>	50
8c	Points not reported to you on federal Form 1098	<input checked="" type="radio"/>		8c	<input checked="" type="radio"/>	51	<input type="radio"/>	52	<input checked="" type="radio"/>	53
8d	Mortgage insurance premiums	<input checked="" type="radio"/>		8d	<input checked="" type="radio"/>	54	<input checked="" type="radio"/>	55	<input type="radio"/>	56
8e	Add line 8a through line 8d	<input checked="" type="radio"/>		8e	<input checked="" type="radio"/>	57	<input checked="" type="radio"/>	58	<input checked="" type="radio"/>	59
9	Investment interest	<input checked="" type="radio"/>		9	<input checked="" type="radio"/>	60	<input checked="" type="radio"/>	61	<input checked="" type="radio"/>	62
10	Add line 8e and line 9	<input checked="" type="radio"/>		10	<input checked="" type="radio"/>	63	<input checked="" type="radio"/>	64	<input checked="" type="radio"/>	65

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>		11	<input checked="" type="radio"/>	66	<input checked="" type="radio"/>	67	<input checked="" type="radio"/>	68
12	Other than by cash or check	<input checked="" type="radio"/>		12	<input checked="" type="radio"/>	69	<input checked="" type="radio"/>	70	<input checked="" type="radio"/>	71
13	Carryover from prior year	<input checked="" type="radio"/>		13	<input checked="" type="radio"/>	72	<input checked="" type="radio"/>	73	<input checked="" type="radio"/>	74
14	Add line 11 through line 13	<input checked="" type="radio"/>		14	<input checked="" type="radio"/>	75	<input checked="" type="radio"/>	76	<input checked="" type="radio"/>	77

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	<input checked="" type="radio"/>		15	<input checked="" type="radio"/>	78	<input checked="" type="radio"/>	79	<input checked="" type="radio"/>	80
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>		16	<input checked="" type="radio"/>	81	<input checked="" type="radio"/>	82	<input checked="" type="radio"/>	83
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>		17	<input checked="" type="radio"/>	84	<input checked="" type="radio"/>	85	<input checked="" type="radio"/>	86

18	Total. Combine line 17 column A less column B plus column C	<input checked="" type="radio"/>		18	<input checked="" type="radio"/>		<input type="radio"/>		<input type="radio"/>	87
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Schedule CA (540) Substitute Mapped Form

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. 19

20 Tax preparation fees. 20

21 Other expenses - investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25

26 **Total Itemized Deductions.** Add line 18 and line 25. 26

27 Other adjustments. See instructions. Specify. 27

28 Combine line 26 and line 27. 28

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately \$203,341
 Head of household \$305,016
 Married/RDP filing jointly or qualifying widow(er) \$406,687

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. 29

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**
 Single or married/RDP filing separately. See instructions. \$4,601
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,202

Transfer the amount on line 30 to Form 540, line 18. 30

This space reserved for 2D barcode

This space reserved for 2D barcode



Schedule CA (540) Barcode Placement Side 3 Specifications

Comments: Use Courier 12-point font for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-44	Blank lines	–	–	–	–
45-51	“2D BARCODE”	7	73	79	Conventional form size/style
52-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7733204” (Side 3)

Advance Draft
as of 12/30/20

