

# California RDP Adjustments Worksheet — 2021 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

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	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)
<b>1</b> Wages, salaries, tips, etc. . . . .	<b>1</b>			
<b>2</b> Taxable interest. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>3</b> Ordinary dividends. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>4</b> IRA distributions. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>5</b> Pensions and annuities. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>6</b> Social security benefits. <b>a</b> TP1 _____				
<b>a</b> TP2 _____	<b>b</b>			
<b>7</b> Capital gain or (loss). . . . .	<b>7</b>			

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

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>			
<b>2a</b> Alimony received. . . . .	<b>2a</b>			
<b>3</b> Business income or (loss). . . . .	<b>3</b>			
<b>4</b> Other gains or (losses) . . . . .	<b>4</b>			
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	<b>5</b>			
<b>6</b> Farm income or (loss). . . . .	<b>6</b>			
<b>7</b> Unemployment compensation . . . . .	<b>7</b>			
<b>8</b> Other income:				
<b>a</b> Federal net operating loss . . . . .	<b>8a</b>			
<b>b</b> Gambling income . . . . .	<b>8b</b>			
<b>c</b> Cancellation of debt. . . . .	<b>8c</b>			
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . .	<b>8d</b>			
<b>e</b> Taxable Health Savings Account distribution. . . . .	<b>8e</b>			
<b>f</b> Alaska Permanent Fund dividends . . . . .	<b>8f</b>			
<b>g</b> Jury duty pay . . . . .	<b>8g</b>			
<b>h</b> Prizes and awards. . . . .	<b>8h</b>			
<b>i</b> Activity not engaged in for profit income . . . . .	<b>8i</b>			
<b>j</b> Stock options . . . . .	<b>8j</b>			
<b>k</b> 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. . . . .	<b>8k</b>			
<b>l</b> Olympic and Paralympic medals and USOC prize money . . . . .	<b>8l</b>			
<b>m</b> IRC Section 951(a) inclusion . . . . .	<b>8m</b>			
<b>n</b> IRC Section 951A(a) inclusion . . . . .	<b>8n</b>			
<b>o</b> IRC Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>			
<b>p</b> Taxable distributions from an ABLE account. . . . .	<b>8p</b>			
<b>z</b> Other income. . . . .	<b>8z</b>			
<b>9 a</b> Total other income. Add lines 8a through 8z. . . . .	<b>9a</b>			
<b>10 Total.</b> Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, and line 9a in column D. Go to Section C. . . . .	<b>10</b>			

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

**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 the Schedule CA (540), Part II.