

# California RDP Adjustments Worksheet — 2023 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.)**

	<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 a</b> Total amount from federal Form(s) W-2, box 1 . . . . . <b>1a</b>				
<b>b</b> Household employee wages not reported on federal Form(s) W-2. . . . . <b>1b</b>				
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>				
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2 . . . . . <b>1d</b>				
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>				
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29. . . . . <b>1f</b>				
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>				
<b>h</b> Other earned income . . . . . <b>1h</b>				
<b>i</b> Nontaxable combat pay election . . . . . <b>1i</b>				
<b>z</b> Add line 1a through line 1h . . . . . <b>1z</b>				
<b>2</b> Taxable interest. <b>a</b> TP1 _____ <b>2b</b> <b>a</b> TP2 _____				
<b>3</b> Ordinary dividends. <b>a</b> TP1 _____ <b>3b</b> <b>a</b> TP2 _____				
<b>4</b> IRA distributions. <b>a</b> TP1 _____ <b>4b</b> <b>a</b> TP2 _____				
<b>5</b> Pensions and annuities. <b>a</b> TP1 _____ <b>5b</b> <b>a</b> TP2 _____				
<b>6</b> Social security benefits. <b>a</b> TP1 _____ <b>6b</b> <b>a</b> TP2 _____				
<b>7</b> Capital gain or (loss). . . . . <b>7</b>				

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

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>				
<b>2 a</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 . . . . . <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> Income from federal Form 8853 . . . . . <b>8e</b>				
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>				
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>				
<b>h</b> Jury duty pay. . . . . <b>8h</b>				
<b>i</b> Prizes and awards . . . . . <b>8i</b>				
<b>j</b> Activity not engaged in for profit income. . . . . <b>8j</b>				
<b>k</b> Stock options. . . . . <b>8k</b>				
<b>l</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>8l</b>				
<b>m</b> Olympic and Paralympic medals and USOC prize money. . <b>8m</b>				
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>				
<b>o</b> IRC Section 951A(a) inclusion. . . . . <b>8o</b>				
<b>p</b> IRC Section 461(l) excess business loss adjustment . . . <b>8p</b>				

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

<b>Section C – Adjustments to Income</b> from federal Schedule 1 (Form 1040) (See instructions.)				
<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>19 a</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 8l 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 8m. . . . . <b>24c</b>				
<b>d</b> Reforestation amortization and expenses . . . . . <b>24d</b>				
<b>e</b> Repayment of supplemental unemployment benefits under the federal 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 federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>				
<b>z</b> Other adjustments. . . . . <b>24z</b>				
<b>25</b> Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>				
<b>26</b> Add line 11 through line 23 and line 25 in column D . . . . . <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 Schedule CA (540), Part II or Schedule CA (540NR), Part III.